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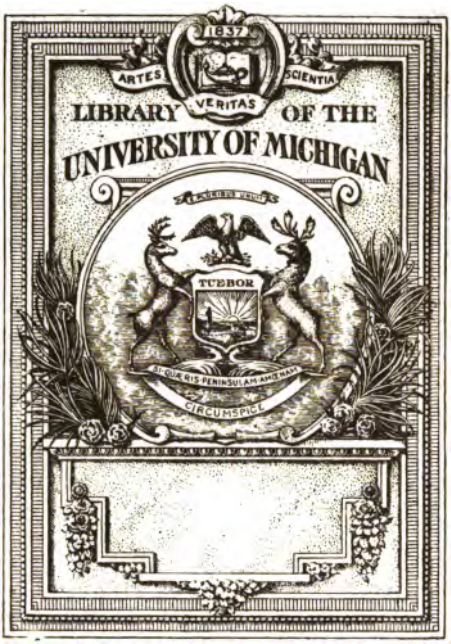

THE GIFT OF
South Dakota Dept. of State

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REPORT OF
STATE AUDITOR.

South Dakota.

1898

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REPORT

OF THE

AUDITOR

OF THE

State of South Dakota

FOR THE

FISCAL YEAR ENDING JUNE 30, 1898.

PIERRE
STATE PUBLISHING CO.
1898

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H. E. MAYHEW, AUDITOR.

E. F. SWARTZ, Deputy.

MERTIE B. MAYHEW, Bookkeeper.

SOPHIE G. DELAND, Stenographer.

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South Dakota, Dept. of State

LETTER OF TRANSMITTAL.

Honorable Andrew E. Lee, Governor of South Dakota.

Sir:—I have the honor herewith to transmit my second annual report, covering the fiscal year ending June 30th, 1898. It is divided into three parts:

Part I. Shows the number of warrants issued during the fiscal year, to whom, for what purpose, and against what appropriation; also the receipts and disbursements of the various state funds.

Part II. Contains an abstract of the assessment made for the year 1898, as equalized by the State Board of Assessment and Equalization, and various other information.

Part III. Shows the number of warrants, to whom issued and for what purpose, in organizing the 1st Regiment S. D. Volunteer Infantry, in the war with Spain.

FINANCIAL CONDITION OF THE STATE.

The people are to be congratulated upon the improving condition of the financial affairs of the state.

In January, 1895, after the defalcation of Treasurer Taylor, the state owed in bonds $1,040,200, and in funding warrants $220,000, making a total bonded and floating indebtedness of $1,260,200, with an empty treasury.

On January 1st 1897, the bonded debt had been increased by $98,000.00, to make good the deficiency in the school fund which had been caused by the defalcation already mentioned; the floating debt had been reduced to $100,000; and there was

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on hand in cash over and above the school fund and other trust funds, $255,031.49, showing a total net indebtedness of $983,-168.51, or a betterment in the general affairs of the state of $277.031.49.

On July 1st, 1898, the bonded indebtedness had been reduced to $879,600; the floating debt had all been paid, including $75.000 issned in 1897, and there was $315,581.12 in the treasury, still omitting the school and all other trust funds, showing a net indebtedness on that date of $564,018.88, or an improvement in the general affairs of the state of $419,149.63 during the last year and a half, or $696,181.12 since January 1895. To this amount we should add $98,454.28 which has been turned over from the state funds to make good the defalcation, and we should deduct $138,765.45 that has been recovered from Taylor and his bondsmen, and we have a net gain, to the credit of the manner in which the affairs of the state have been conducted. of $655,869.95 for three and one-half years.

The only legislation that materially affected the revenues or expenses of the state during that time was the Liquor Law, enacted in 1897. The state derived about $60,000 from that source, which is included in these gains.

This improved condition is mainly due to a policy adopted by the State Board of Assessment and Equalization in 1896, on motion of Auditor Hipple, of materially increasing the levy to provide for the outstanding bonds. Since that time the levies necessary to pay current expenses and meet maturing obligations, have been agreed upon by the Treasurer and Auditor, the two financial agents of the state, and have been adopted without change.

The levy of 1896 was maintained for 1897, but this year the total levy for state purposes was reduced from four mills to three, and there will still be sufficient revenue to pay expenses and meet all bonds at maturity. With reasonable economy and no unusual misfortune, it will never again be necessary to levy more than three mills for state purposes.

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Mr. Hipple's plan of increasing the bond levy was severely criticised at the time, but the policy has turned out to be a wise one, and though the act its self was condemned, its results have been applauded. During the years of 1895 and 1896 the floating debt was reduced $120,000.00, but no bonds were paid. But during 1897, and the first half of 1898, when the fruit of this action began to be realized, the balance of the floating debt, amounting to $100,000 was paid and the bonded indebtedness was reduced $276,600. There was also in the hands of the Treasurer on July 1, 1898, $159,858.33 to be applied on future payments of bonds. None of the unpaid bonds were then due, but $53,300.00 were payable at the option of the state, and I am informed by the Treasurer that they have been called for payment.

The outstanding bonds on July 1, 1898, were as follows:

FIVE PER CENTS.		Amount	Amount
Amount paid since July 1, 1898		.....	$ 18,000 00
FOUR AND A HALF PER CENTS.			
Date	When Due		
May 1, 1887 (Optional after May 1, 1897	May 1, 1907	$ 39,000 00	
May 1, 1887 (Optional after May 1, 1897	May 1, 1907	14,300 00	
May 1, 1887	May 1, 1907	84,500 00	
May 1, 1887	May 1, 1902	35,800 00	
April 1, 1895	April 1, 1905	98,000 00	
Total 4½ per cents		.....	271,600 00
FOUR PER CENTS.			
May 1, 1889	May 1, 1909	$ 45,000 00	
September 16, 1889	September 16, 1909	107,500 00	
March 1, 1890	March 1, 1910	150,000 00	
July 1, 1890	July 1, 1910	25,000 00	
January 15, 1891	January 15, 1911	20,000 00	
January 1, 1892	January 1, 1912	15,000 00	
Total 4 per cents		.....	$362,500 00

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THREE AND A HALF PER CENTS.			
July 1, 1890	July 1, 1910	$ 135,000 00	
November 1, 1892	November 1, 1912	92,500 00	
Total 3½ per cents			$ 227,500 00
Total bonds outstanding July 1, 1898			$ 879,600 00

For the direct purpose of meeting these obligations there was, on July 1. $159,858.33 in cash in the various sinking funds, and there are also taxes levied for this special purpose, but not yet paid, amounting to $137,301.30.

The money in the hands of the Treasurer on July 1, 1898, was as follows:

FUND	Amount
Permanent Common School Fund (which cannot be expended)	$ 133,348 67
Permanent Normal School Fund (which cannot be expended	980 74
Interest and Income Fund (which is composed of interest and rentals of school and endowment lands and belongs to the various schools and other institutions	33,165 68
Other trust funds (which belong to various counties	6,442 23
State funds (which belong to the state and are available only for payment of bonds)	159,858 33
State funds, available for current expenses, etc	155,722 79
Total in hands of Treasurer July 1, 1898	$499,518 44

THE SCHOOL FUNDS.

In treating of the management of state affairs the school funds have been omitted for the reason that being trust funds, they cannot be properly included in such computations. They are derived chiefly from lands donated to the state by the general government, and while the principal may be invested, but must not be impaired, the profit arising from such investment is applied toward the support of our schools and cannot be used for any of the ordinary affairs of state government.

Nevertheless the school funds are a subject of great importance and require careful consideration at the hands of the legislature.

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The rapid accumulation of these funds suggests that the restrictions upon the manner and range of investment are too rigid, and that as a consequence the purposes of the Constitution will be in a great measure defeated unless that instrument is amended,

Although the framers of the Constitution provided for investment in state and national securities and the bonds of school corporations, they clearly manifested a partiality for farm loans. This was perhaps wise, because the latter class of securities will return a higher rate of interest than will ever again be derived from the others, but the limitation of $500 to one person, regardless of the value of the security, is already found to operate as a bar to the most desirable loans, and consequently to swell the accumulation of idle money in the treasury. In the older portions of the state the lands have already become so valuable that a $500 loan is a mere trifle, and in even ordinary transactions the people are compelled to go to the banks where they can get several times as much as from the state.

As a result of this restriction farm loans of state money are becoming rare just where the security is the best, and where the people would gladly take it if they could get it in amounts to meet their requirements. The same conditions will prevail in each section of the state as it grows older and the lands become more valuable. Meanwhile the fund is rapidly increasing from sales of land and from deferred payments on that already sold.

In January, 1895, the total amount in the permanent school funds was $603,250.57, all of which was invested. On July 1, 1898, the investments amounted to $802,822.74, and the cash on hand was $144,329.41, making a total of $947,152.15. In addition to this, lands have been sold on which the deferred payments amount to $1,302,372.89, while the unsold land will bring over $20,000,000. at the minimum price. From March

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to the present month (Nov.) the permanent school money lying idle in the treasury averaged over $90,000. On July 1st it amounted to over $140,000.

Thus it will be seen not only that the school funds are destined to be enormous, but that they are already so large as to call for more adequate means of investment. The people are being discommoded and the state is losing interest because of the restriction on farm loans. I can see no valid reason why loans on farm property should be limited any more than on other securities, provided the loans are safe. At best it will take two years to remove the obstacle. I would recommend that the legislature submit an amendment removing this restriction.

STATE INSTITUTIONS.

The legislature at each session makes for each of the several state institutions specific appropriations for maintenance, for fuel and lights, for salaries, etc. In the past years the individuality of these separate appropriations has not been sufficiently respected. The idea seems to have prevailed that all the money appropriated for an institution was available for the benefit of that institution without much regard to specific uses, and that when one fund was exhausted, drafts might be made on other funds to replenish it. This idea had become so well established that it has been difficult to eradicate it. In attempting to correct this practice, my rulings have at times caused inconvenience and open complaint, but I am firmly of the opinion that the Auditor should be governed in these matters by the intention of the legislature. Then if the appropriations for any particular purpose have heretofore been insufficient, that fact can be brought to the knowledge of the legislature, and the difficulty can thus be removed in the only proper manner. Although I have been more strict in this direction than any of my predecessors, I am fully convinced that

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future criticisms will be directed, not against too rigid a compliance with law, but too much liberality.

There is another matter connected with some of the institutions to which I wish to call your attention and that of the legislature. The penitentiary, the asylum and the reform school have each a large farm on which is raised not only food consumed by the inmates, but much surplus product. Under the past and present plan this surplus is sold and the proceeds expended by the institutions in addition to the amounts appropriated by the state. The institutions account for the expenditure only to the Board of Charities and Corrections. This board reports once in two years to the Governor, but their reports are seldom printed in time to be of service to the legislature or the public. The reform school receives some thousands of dollars each year from North Dakota for the care of its inmates, and this money is expended in the same manner.

The appropriations by the state are made without reference to these outside incomes, and consequently neither the legislature nor the public knows how much it costs to operate the institutions, nor what is done with receipts from these other sources. This is an exceedingly loose way of doing public business. The money received for the product of these farms is as much the property of the state as the money in the treasury. It should be expended in the same manner as other public money, and the Auditor's records should show how much is expended and for what purpose. Then the public would have the information to which it is entitled, and the legislature the information on which intelligently to make necessary appropriations.

I would therefore recommend that the laws be so modified that all moneys received by any public institution from any source, except the regular appropriations, will be turned into the treasury, and that all expenditures be made on the Auditor's warrants. I would also recommend that all moneys received

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by state officers under the operation of state laws be treated in the same manner.

TAXATION.

It is no new thing to say the burden of taxation in this state is very unevenly distributed, but this truth cannot be told too often nor emphasized too much till something is done to remedy the evil. This can only be done by legislation after a careful study of present defects. Our whole revenue system needs revising. At present there is not only gross inequality of taxation, but much of the wealth of the state escapes entirely. Farm property bears the most excessive burden, and is taxed far beyond its just proportion. Merchandise pays less than its fair share. The vast mining interests of the Black Hills which turn out millions of wealth every year, are taxed by the acre and pay almost nothing. The great quantity of grain in the hands of elevator companies almost entirely escapes taxation. In regard to banks, it is impossible under the present system, and especially under the recent decision of the supreme court, to secure any equality between them, or to do justice either to the banks or the people. In some counties bank stock is assessed at par, and in others at less than 30 per cent. Under this decision the State Board of Assessment and Equalization cannot separate bank shares from the shares of other corporations, and consequently they must be left with all their faults and inequalities as returned by the county boards. The state loses a large amount of revenue through the almost utter failure to assess moneys. Our total assessment is about $120,000,000 a year, and of this amount only about $400,000 is in money.

These evils are too glaring to continue without attention. I would earnestly urge the enactment of a law similar to that of Indiana, providing for a tax commission, whose duty it shall be to see that all the property in the state is listed for taxation, and that each class pays its fair proportion. Such a commis-

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sion could remove all excessive burdens and at the same time immensely increase the revenues of the state.

RAILROADS.

When we consider the great amount of capital invested in railroads, and realize the influence which such a power can exert in shaping legislation, and in resisting laws after they are passed, it will be readily seen that the railroad question is the most difficult one with which the people of the state have to deal. This difficulty is met, not only in matters of legislation, but in taxation as well. I am clearly of the opinion that the railroads are not bearing their fair share of the burden. Beyond doubt the railroad property in this state is fairly worth over $30,000,000. It is assessed at a little over $9,000,000. Compared with lands, which pay over 60 per cent of all the taxes and are in some cases assessed for their full value, this profitable railroad property is receiving undue protection. On the State Board of Assessment and Equalization, which levies the assessment on railroads, an effort was made this year to materially increase the assessment of railroad property, but it almost utterly failed, the entire increase being a trifle over two per cent.

One obstacle which stands in the way of those who wish to increase railroad assessments, is the law directing the board to take into consideration the earnings as well as the value of the roads. This provision of law does not apply to any class of property except railroads. There is no valid reason why it should apply to them, and it ought to be repealed. The board has no means of ascertaining the earnings of the roads, except from the annual statements filed by the companies with the Auditor, and these statements are practically worthless for that purpose, or for the purpose of ascertaining the value of the property. Most of the companies refuse to set any value on their main lines but find no difficulty in fixing a value on

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their side tracks, buildings and equipment. One company returned its depots this year as being worth more than four times as much, and its rolling stock more than five times as much as last year, and yet it has not added a mile of track to its system. In computing earnings the companies employ a method (the mileage basis) which is entirely unfair to the state, and their conclusions are therefor useless to the board as a guide in ascertaining earnings. Add to this the unreliable character of their reports as to values, and it is plain that the state is at a disadvantage in the present mode of assessing this class of property. It is to be hoped that the legislature will repeal the provision relating to earnings, and find some more effectual way of ascertaining the actual value of our railroads.

THE ASYLUM DEFICIENCY.

The legislature at its last session voted to appropriate $12,000 for fuel and lights for the Yankton Asylum for the fiscal year beginning July 1st, 1898, but the appropriation was defeated by executive veto. This left the institution without any appropriation for that purpose for the whole of the present fiscal year, but there was sufficient coal on hand July 1st, purchased from the appropriation of last year, to last till Oct. 1st. Inquiry was made in June, by the Board of Charities and Corrections, as to whether this office would honor vouchers on the maintenance fund, to purchase fuel for the ensuing year. This could not be done without violating the rules governing this office, and straining the law. The emergency was so great, however, and the public interest so imperative, that I should have felt justified in departing from the instructions of the law, provided there was no other way of averting disaster to the inmates of that institution. But inasmuch as the emergency had been created, and this step made apparently necessary by executive act, I felt that before taking it I must have executive approval on file in this office; not that such approval would

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change the legal aspect of the case, but it would at least divide the responsibility between an officer seeking to meet a public emergency and the one which occassioned it, This position was made known to you through some correspondence on the subject, and you notified me that instead of filing such approval you would personally pay the bills. As late, however, as No vember 12th, the October bills amounting to $999.08, were before me for payment. I returned them on that day with a statement of my position as herein outlined, and with the further information that if they were once formally rejected the action would not be subject to consideration. but that any time before such rejection the warrants would be issued provided executive approval is filed.

APPROPRIATIONS.

The subject of appropriations is one that should be guarded with the utmost care. On this subject the present laws are conflicting and unsatisfactory. The Constitution prohibits the Auditor from drawing warrants except on definite and specific appropriations already made, and we have an act to the same effect. To carry out the spirit of these enactments, the legislature should appropriate at each session all the money to be paid out before another session. But there are other laws making standing appropriations, some of them definite, some more or less ambiguous, and these are relied upon to meet some necessary requirements. This condition is a source of annoyance and perplexity to the Auditor, sometimes of dissatisfaction to the public, invites litigation, and opens the door to improper expenditures. I would strenuously urge upon the legislature the importance of cutting off every appropriation except those which are explicitly made at each session, and directing that all unexpended balances revert to the treasury at the end of each biennial period.

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MILITARY EXPENSES.

In response to the call of the President for troops in the late war with Spain, this state furnished the 1st Regiment S. D. Vol. Infantry, and several troops of the 3rd U. S. Vol. Cavalry. The latter regiment was recruited entirely at the expense of the Government, but it was necessary for the state or individuals to advance the expenses of recruiting the infantry regiment. There was no money in the treasury available for this purpose, but the necessary amount was furnished by citizens of this state with the expectation that the Government would refund a good share of it, and the state the balance. These funds were to be expended under your direction, but you requested that the money be placed in the hands of the Treasurer, and that all claims against it pass through this office and be treated as though they were claims against the state. Your reasons for making this request seemed good and it was complied with, although it entailed no small amount of extra work on this office. It has been performed, however, without expense, except the cost of some special warrants and the expenses of the Auditor about a week at Sioux Falls where the regi ment was mobilized. Every claim that has been allowed has been made in duplicate, itemized, sworn to, properly authenticated in addition, and also bears your approval. The warrants that have been drawn against this fund number 208 and amount in the aggregate to $14,277.33. The original vouchers have been placed in your hands to be forwarded to the Government, and the duplicates are on file at this office for inspection by the legislature or any other interested parties. The money expended has all been paid for transportation, for care of the men who enlisted, or offered to enlist, for tents, camp utensils and other necessary expenses incident to organizing a regiment of troops, but nothing has been allowed for time, either to the men who were accepted or those rejected. I hope the legislature will see fit to make a just allowance especially to those

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patriotic men who gave two or three weeks of their time in an effort to serve their country, and were rejected through no fault of their own.

Notwithstanding these transactions have not been conducted under state laws, still, inasmuch as the money has been expended under the direction of the executive, and at his request the business has passed through this office and that of the Treasurer, I have thought best to publish for the information of the public, a detailed list of the expenditures, and the same appears in part III of this volume. All expenses on account of our people ceased on the 19th of May, when the regiment was mustered into the U. S. service.

REFORMS ACCOMPLISHED.

It is probably true of all young states that in the administration of the several departments there is much that is good, with still other good yet to be accomplished. Each Auditor of our state has made some progress in this direction. It has been my aim to hold to all the reforms that my predecessors have established and add some others. Pursuant to that policy four advance steps have been taken during my term, namely:

1. To require from parties seeking reimbursement for expenditures proof that the money has actually been paid out. This rule has doubtless saved the state much money, and has worked a reformation in the character of the claims presented.

2. To require of the various state institutions that their several appropriations be used only for the purposes for which they were made. This has caused some temporary hardships, but will prove beneficial in the end.

3. To require outgoing officers to leave for their successors a pro rata share of their appropriations. This rule was required both as a measure of justice to incoming officers, and to prevent detriment to the public service.

4. To reduce the personal expenses and emoluments of the Auditor. On this subject the record speaks for itself.

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While these are all genuine and needed reforms, I am conscious that they do not by any means constitute all that could be profitably introduced. I have gone as fast and as far as I deemed advisable for one term, but I expect my successors to improve on my administration as much as I have attempted to on former ones.

INVESTIGATION OF AUDITOR'S OFFICE.

During the first six months of the present term the insurance department of the state was conducted in this office, and consequently the Auditor had considerable money to handle. Public charges were made challenging the integrity of that department under the present and past administrations.

The legislature in 1897 passed a joint resolution providing for a commission to investigate the various state offices and institutions from the beginning of statehood, and making an appropriation therefor. There being doubt as to the constitutionality of the appropriation, and consequently the right of the Auditor to pay it out, the matter was referred to the Attorney General who advised the Auditor that the appropriation was void, and the bills presented against that appropriation were accordingly rejected. This called forth additional criticism, including the charge that the Auditor was attempting to shield others as well as himself from exposure.

Under these circumstances he felt that he owed it to himself and the public to have the office examined, and he therefore invited the Public Examiner to make a thorough investigation of all its affairs from the organization of the state. In August 1897 he made an examination, directed more particularly to the insurance department, and reported the office under the present incumbent short in its accountings $177. Thereupon the Auditor made a personal examination of the books and discovered an error of $45.50 which was immediately corrected by paying that amount into the treasury. With this ex-

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ception all the money which had come into his hands, amounting to over $19,000, appeared to be accounted for by valid vouchers.

The Auditor then repeatedly solicited from the Public Examiner an opportunity to check the items, which was finally accorded. In this process the amount of money received by the Auditor was found to agree with the Auditor's figures, but among the vouchers for disbursements was found a receipt in regular form, from the Treasurer that should have been issued to an insurance company instead of to the Auditor. This receipt was for $131.97 and exactly covered the discrepancy between the Auditor and the Public Examiner. The bookkeeper in the Auditor's office had credited the Auditor with the amount, according to custom, but on a further examination it was found that the Auditor had not been charged with that item and consequently was not entitled to the credit. This error was corrected as soon as discovered by paying the amount into the treasury.

Contrary to the advice of the Attorney General the Auditor was placed under arrest and trial for embezzlement by the Executive. The facts all appeared as herein stated and he was promptly acquitted.

In addition to the criminal action a civil action was instituted by the Executive at the same time to recover moneys that had been paid by insurance companies to a clerk in the Auditor's office for services and expenses incurred in examining said companies. The total amount paid by all companies, under the present incumbent, six in number, covering a period of six months, and including expenses, was $327.60. Two terms of court have passed since this suit was instituted and the third is now in session. The case has this day been dismissed on motion of the attorneys employed by the Executive.

Respectfully submitted,

H. E. MAYHEW.

Auditor.

PIERRE, S. D., Nov. 17, 1898.

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PART I.

WARRANTS ISSUED.

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PART I.

Warrants Issued.

AGRICULTURAL COLLEGE.

Student Labor and Employes.

Appropriation 1897, $2,000.00.

Date	No.	To Whom Issued	Amount
Sept. 2, 1897	35575	F. G. Orr	$ 248 74
Oct. 2, 1897	35839	"	476 77
Nov. 4, 1897	36010	"	351 22
Dec. 9, 1897	36224	"	286 04
Jan. 6, 1898	36463	"	287 35
Feb. 10, 1898	36663	"	302 64
March 8, 1898	36794	"	47 24
		Total	$2,000 00

Maintenance.

Appropriation 1897, $1,500.00.

Date	No.	To Whom Issued	Amount
Sept. 2, 1897	35576	F. G. Orr	$ 684 23
Oct 2, 1897	35840	"	521 70
Nov. 4, 1897	36011	"	21 00
Dec. 9, 1897	36225	"	55 15
Jan 6, 1898	36464	"	35 45
Feb. 10, 1898	36664	"	32 25
March 8, 1898	36795	"	66 42
April 6, 1898	37028	"	73 27
May 3, 1898	37208	"	2 25
June 30, 1898	37538	"	8 28
		Total	$1,500 00

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AGRICULTURAL COLLEGE—CONTINUED.

Farmers' Institutes, Irrigation and Agricultural Experiments.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Nov. 4, 1897	36013	F. G. Orr	$ 34 00
Dec. 15, 1897	36273	"	220 00
Jan. 6, 1898	36466	"	2 25
Mch. 8, 1898	36797	"	68 55
Apr. 6, 1898	37030	"	110 14
May 3, 1898	37209	"	235 76
June 7, 1898	37365	"	105 55
June 30, 1898	37540	"	233 75
		Total	$1,000 00

Fuel and Lights.

Appropriation 1897, $3,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Oct. 2, 1897	35841	F. G. Orr	$ 25 58
Nov. 4, 1897	36012	"	83 93
Dec. 9, 1897	36226	"	493 50
Jan. 6, 1898	36465	"	232 67
Feb. 10, 1898	36665	"	1,287 99
Mch. 8, 1898	36796	"	92 75
Apr. 6, 1898	37029	"	464 86
June 7, 1898	37364	"	263 01
June 30, 1898	37539	"	55 71
		Total	$3,000 00

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AGRICULTURAL COLLEGE—CONTINUED.

Repairs on Main Building and Grounds.

Appropriation 1897, $3,000,00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 1, 1897	35543	F. G. Orr	$ 753 35
Sept. 2, 1897	35577	"	388 37
Oct. 2, 1497	35842	"	1,443 68
Nov. 4, 1897	36014	"	410 42
Feb. 10, 1898	36666	"	4 18
		Total	$3,000 00

Improvements on Sewerage and Lighting Plants.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 10, 1897	35481	S. E. Brookman	$ 390 41
Sept. 2, 1897	35578	F. G. Orr	372 77
Oct. 2, 1897	35843	"	1,032 57
Nov. 4, 1897	36015	"	146 27
Dec. 9, 1897	36227	"	35 49
Mch. 8, 1898	36798	"	12 00
June 7, 1898	37366	"	10 49
		Total	$2,000 00

Repairing Chemical and Mechanical Laboratory.

Appropriation 1897, $5,000.00.

DATE	No.	TO WHOM ISSUED	Amount
Sept. 2, 1897	35579	F. G. Orr	$ 2,124 90
Oct. 2, 1897	35844	"	993 80
Nov. 4, 1897	36016	"	1,783 08
Dec. 9, 1887	36228	"	98 22
		Total	$5,000 00

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ATTORNEY GENERAL.

Salary.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35890	Melvin Grigsby	$ 83 33
Sept. 3, 1897	35598	"	83 33
Sept 27, 1897	35762	"	83 33
Oct. 29, 1897	35952	"	83 34
Dec. 2, 1897	36170	"	83 33
Dec. 21, 1897	36343	"	83 34
Feb. 1, 1898	36613	"	83 33
March 1, 1898	36736	"	83 33
April 9, 1898	37091	"	83 33
May 4, 1898	37218	"	83 34
June 1, 1898	37307	"	83 33
June 30, 1998	37568	"	83 34
		Total	$1,000 00

Assistant.

Appropriation 1897, $1,000,00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 20, 1897	35295	Sioux K Grigsby	$ 83 33
Sept. 3, 1897	35599	"	83 33
Oct. 5, 1897	35864	"	83 34
Oct. 29, 1897	35954	"	83 33
Dec. 2, 1897	36171	"	83 33
Jan. 3, 1898	36404	"	83 34
Feb. 1, 1898	36598	"	83 33
Mch. 1, 1898	36724	"	83 33
April 5, 1898	37026	"	83 34
May 4, 1898	37219	"	83 33
May 27, 1898	37261	"	83 33
June 30, 1898	37569	"	83 34
		Total	$1,000 00

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ATTORNEY GENERAL—CONTINUED.

Clerk Hire, Expenses, Etc.

Appropriation 1897, $2,000.00.

DATE		NO.	TO WHOM ISSUED	AMOUNT
July	9, 1897	35237	Melvin Grigsby	$ 39 40
July	15, 1897	35263	"	46 90
Aug.	2, 1897	35391	"	57 65
Aug.	2, 1897	35392	Geo. T. Blackman	125 00
Sept.	3, 1897	35600	Melvin Grigsby	48 20
Sept.	3, 1897	35601	Geo. T. Blackman	125 00
Sept.	16, 1897	35738	Melvin Grigsby	27 40
Sept.	27, 1897	35761	"	40 60
Oct.	5, 1897	35863	Geo. T. Blackman	125 00
Oct.	13, 1897	35899	Melvin Grigsby	25 70
Oct.	29, 1897	35953	"	46 95
Nov.	6, 1897	36026	Geo. T. Blackman	125 00
Dec.	2, 1897	36172	"	125 00
Dec.	7, 1897	36212	Melvin Grigsby	41 10
Jan.	3, 1898	36405	Geo. T. Blackman	125 00
Feb.	1, 1898	36599	Sioux K. Grigsby	17 60
Feb.	1, 1898	36600	Geo. T. Blackman	125 00
Feb.	1, 1898	36614	Melvin Grigsby	107 20
Feb.	19, 1898	36683	"	1 10
Feb.	19, 1898	36684	"	27 70
March	1, 1898	36723	Geo. T. Blackman	125 00
March	1, 1898	36737	Melvin Grigsby	25 90
April	5, 1898	37025	Geo, T. Blackman	125 00
April	9, 1898	37090	Melvin Grigsby	41 50
April	26, 1898	37131	Wm. Schuler	7 20
May	2, 1898	37173	Geo. T. Blackman	125 00
May	24, 1898	37266	John N. Wright	10 00
May	24, 1898	37277	Geo. T. Blackman	125 00
May	27, 1898	37279	The Smith Premier Typewriter Co.	12 00
June	1, 1898	37308	Sioux K. Grigsby	90
			Total	$2,000 00

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AUDITOR OF STATE.

Salary.

Appropriation 1897, $1,800.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 28 1897	35326	H. E. Mayhew	$ 150 00
Aug. 12, 1897	35487	"	150 00
Sept. 14, 1897	35731	"	150 00
Oct. 30, 1897	35957	"	150 00
Nov. 16, 1897	36082	"	150 00
Dec. 27, 1897	36357	"	150 00
Jan. 31, 1898	36565	"	150 00
Feb. 28, 1898	36718	"	150 00
March 31, 1898	36910	"	150 00
April 30, 1898	37161	"	150 00
May 31, 1808	37296	"	150 00
June 27, 1898	37496	"	150 00
		Total	$ 1,800 00

Deputy.

Appropriation 1897. $1,200.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 24. 1897	35314	E. F. Swartz	$ 100 00
Aug. 30, 1897	35537	"	100 09
Sept. 21, 1897	35747	"	100 00
Oct. 30, 1897	35955	"	100 00
Nov. 30, 1897	36117	"	100 00
Dec. 22, 1897	36344	"	100 00
Jan. 31, 1898	36566	"	100 00
Feb. 28, 1898	36720	"	100 00
March 23, 1898	36881	"	100 00
April 30, 1898	37162	"	100 00
May 31. 1898	37297	"	100 00
June 15, 1898	37404	"	100 00
		Total	$1,200 00

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AUDITOR OF STATE—CONTINUED.

Bookkeeper.

Appropriation 1897, $900.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 31, 1897	35830	C. H. Anderson	$ 75 00
Aug. 31, 1897	35538	"	75 00
Sept. 24, 1897	35755	"	75 00
Oct. 2, 1897	35810	E. F. Swartz	75 00
Nov. 18, 1897	36086	"	75 00
Feb. 28, 1898	36719	Mertie B Mayhew	125 00
March 2, 1898	36754	E. F. Swartz	100 00
March 31, 1898	36911	Mertie B Mayhew	75 00
April 30, 1898	37163	"	75 00
May 31, 1898	37298	"	75 00
June 30, 1898	37536	"	75 00
		Total	$900 00

Stenographer.

Appropriation 1897, $600.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 31, 1897	35331	Sophie G. DeLand	$ 50 00
Aug. 31, 1897	35539	"	50 00
Sept. 16, 1897	35734	"	50 00
Oct. 30, 1897	35956	"	50 00
Nov. 30, 1897	36118	"	50 00
Jan. 3, 1898	36409	"	50 00
Jan. 31, 1898	36567	"	50 00
Feb. 28, 1898	36721	"	50 00
March 31, 1898	36912	"	50 00
April 30, 1898	37164	"	50 00
June 30, 1898	37537	"	100 00
		Total	$600 00

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AUDITOR OF STATE—CONTINUED.

Printing Supplies and Incidentals.

Appropriation 1897, $1,200.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 7, 1897	35212	Will A. Beach	$ 16 85
July 7, 1897	35213	Jno. R. Nye	9 55
July 7, 1897	35214	Linell & Logan	10 50
July 7, 1897	35215	Brown & Saenger	75 00
July 17, 1897	35278	Horner & Stewart	100 00
July 20, 1897	35291	C. H. Anderson	25 80
Aug. 2, 1897	35357	"	1 86
Aug. 2, 1897	35358	Brown & Saenger	12 00
Aug. 9, 1897	35474	R. N. Locke, P. M	25 00
Sept. 3, 1897	35592	W. S. Rowe	10 00
Sept. 27, 1897	35757	C. H. Anderson	23 25
Oct. 1, 1897	35785	"	100 00
Oct. 1, 1897	35789	Western Union Telegraph Co	4 26
Oct. 13, 1897	35892	R. N. Locke, P. M	20 00
Oct. 21, 1897	35917	C. H. Anderson	86 50
Oct. 25, 1897	35922	Avaline Harrington	2 50
Oct. 27, 1897	35929	Geo. D. Barnard & Co	1 50
Nov. 5, 1897	36023	W. M. Kemp	4 00
Nov. 10, 1897	36052	H. F. Denton	4 00
Nov. 27, 1897	36106	R. N Locke, P. M	10 00
Nov. 29, 1897	36110	Terrell Pattison	75 00
Dec. 4, 1897	36192	C H Anderson, acc. H F Denton	8 00
Dec. 10, 1897	36239	H. E. Mayhew, (newspapers)	10 50
Dec. 16, 1897	36279	R N Locke, P. M	10 00
Dec. 30, 1897	36375	J. E. Hipple	15 00
Jan. 4, 1898	36440	R. N. Locke, P. M	25 00
Jan. 4, 1898	36450	E. F. Swartz (Telegrams, freight, &c.)	8 80
Jan. 10, 1898	36482	R. W. Stewart	100 00
Feb. 23, 1898	36692	R. N. Locke, P. M	25 00
March 2, 1898	36755	W. S. Rowe	1 25
March 12, 1898	36827	H. E. Mayhew (Official trip)	17 89
March 14, 1898	36832	Brown & Saenger	109 58
March 19, 1898	36853	H. E. Mayhew (Official trip)	8 40
March 31, 1898	36913	American Express Co	16 10
March 31, 1898	36914	H. E. Mayhew (Official trip and office expenses)	15 36
April 1, 1898	36945	S. G. Dewell, P. M	50 00
April 2, 1898	36987	Western Union Telegraph Co	1 92
April 28, 1898	37139	Will A. Beach	16 00
May 2, 1898	37169	American Express Co	10 35
May 3, 1898	37205	W. S. Rowe	3 75
May 3, 1898	37212	Western Union Telegraph Co	3 22
May 6, 1898	37230	E. F. Swartz	50 00
May 9, 1898	37233	F. L. Mease	5 00
May 10, 1898	37246	Will A. Beach	14 50
May 28, 1898	37286	Carter Publishing Co	3 00
May 31, 1898	37299	E. F. Swartz	6 45
June 1, 1898	37304	American Express Co	3 65
June 1, 1898	37319	Louis Greenough	6 00
June 30, 1898	37592	H. E. Mayhew (Office expenses)	6 40
June 30, 1898	37593	E. F. Swartz	31 23
		Total	$ 1,200 00

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AUDITOR OF STATE—CONTINUED.

Making and Printing Report.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Dec. 10, 1897	36240	C. H. Anderson	$ 115 00
Jan. 3, 1898	36411	C. H. Anderson, account Eppie McMillan et al	10 05
April 4, 1898	37003	John Longstaff	456 59
April 7, 1898	37050	Sophie G. DeLand	50 00
		Reverted to treasury	368 36
		Total	$1,000 00

BLIND.

Maintenance.

Appropriation 1897, $1,296.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Dec. 16, 1897	36278	Iowa College for the Blind	$ 108 00
May 2, 1898	37179	" "	409 80
		Reverted to Treasury	778 20
		Total	$1,296 00

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BOARD CHARITIES AND CORRECTIONS.

Expenses and per Diem.

Appropriation 1897, $2,000.00.

Date	No.	To Whom Issued	Amount
July 7, 1897	35216	L. B. Laughlin	$ 49 45
"	35217	W. J. Sibbison	31 49
"	35218	F. M. Steere	51 55
"	35219	James P. Davis	42 38
"	35220	Geo. W. Kingsbury	6 00
Aug. 2, 1897	35368	W. J. Sibbison	32 19
"	35369	L. B. Laughlin	23 60
"	35370	F. M. Steere	51 54
"	35371	James P. Davis	49 17
"	35372	Geo. W. Kingsbury	27 64
Sept. 7, 1897	35615	W. J. Sibbison	31 69
"	35616	L. B. Laughlin	50 10
"	35617	F. M. Steere	42 18
"	35618	James P. Davis	50 83
"	35619	Geo. W. Kingsbury	26 69
Oct. 4, 1897	35847	L. B. Laughlin	40 80
"	35848	F. M. Steere	38 77
"	35849	Geo. W. Kingsbury	6 00
Oct. 8, 1897	35873	W. J. Sibbison	25 41
Nov. 10, 1897	36058	L. B. Laughlin	68 00
"	36059	W. J. Sibbison	56 36
"	36060	F. M. Steere	51 94
"	36061	James P. Davis	64 13
"	36062	Geo. W. Kingsbury	3 00
Dec. 8, 1897	36215	L. B. Laughlin	51 69
"	36216	W. J. Sibbison	40 78
"	36217	F. M. Steere	46 55
"	36218	James P. Davis	43 05
"	36219	Geo. W. Kingsbury	31 79
Jan. 5, 1898	36451	L. B. Laughlin	57 30
"	36452	W. J. Sibbison	36 27
"	36453	F. M. Steere	43 10
"	36454	James P. Davis	45 92
"	36455	Geo. W. Kingsbury	32 24
Feb. 9, 1898	36648	W. J. Sibbison	24 56
"	36649	L. B. Laughlin	54 88
"	36650	F. M. Steere	28 52
"	36651	James P. Davis	43 55
March 11, 1898	36816	W. J. Sibbison	51 39
"	36817	L. B. Laughlin	73 37
"	36818	F. M. Steere	64 39
"	36819	James P. Davis	45 25
"	36820	Geo. W. Kingsbury	57 90
April 11, 1898	37094	W. J. Sibbison	26 56
"	37095	L. B. Laughlin	41 56
"	37096	F. M. Steere	30 84
"	37097	James P. Davis	35 15
April 19, 1898	37114	Geo. W. Kingsbury	14 46
May 9, 1898	37234	W. J. Sibbison	19 75
"	37235	James P. Davis	24 77
"	37236	Geo. W. Kingsbury	24 55
		Total	$2,000 00

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BOARD OF HEALTH.

Salary and Expenses.

Appropriation 1897, $500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Dec. 1, 1897	36139	J. L. Harris	$ 42 30
Dec. 3, 1897	36176	R. D. Jennings	80 15
Dec. 16, 1897	36274	Wm. Edwards	10 20
Feb. 14, 1898	36676	Brown & Saenger	27 34
Feb. 16, 1898	36681	J. L. Harris	38 20
Feb. 23, 1898	36687	A. E. Clough	7 70
March 5, 1898	36765	R. D. Jennings	61 00
March 16, 1898	36840	J. L. Harris	195 00
April 4, 1898	37004	"	13 80
May 14, 1898	37255	A. H. Rogers	81
"	37256	Wm. Edwards	6 50
"	37257	R. D. Jennings	17 00
		Total	$500 00

BOARD OF PHARMACY.

Printing, Stationery and Supplies.

Appropriation 1897, $300.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 12, 1897	35484	Brown & Saenger	$ 24 00
Nov. 5, 1997	36024	"	16 00
Dec. 14, 1897	36260	E. C. Bent	22 00
March 28, 1898	36893	W. C. Nisbet	7 00
"	36894	Ward Bros	9 25
"	36895	E. C. Bent	32 25
May 24, 1898	37267	Ward Bros	7 50
"	37268	E. C. Bent, Sec	81 20
June 6, 1898	37355	"	6 00
June 27, 1898	37503	Brown & Saenger	21 75
"	37504	E. C. Bent, Sec	4 75
"	37505	"	7 80
"	37506	Ward Bros	4 00
"	37507	N. J. Bleser	24 00
"	37508	Noyes Bros. & Cutler	32 50
		Total	$300 00

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BOARD OF REGENTS.

Per Diem.

Appropriation 1897, $1,000.00.

Date	No.	To Whom Issued	Amount
July 7, 1897	35221	H. H. Blair	$ 15 00
"	35222	F. A. Spafford	15 00
July 14, 1897	35252	C. N. Herreid	10 00
Aug. 9, 1897	35468	L. M. Hough	35 00
"	35469	H. H. Blair	90 00
"	35470	Robert W. Haire	90 00
"	35471	F. A. Spafford	90 00
Aug. 16, 1897	35492	C. N. Herreid	75 00
Oct. 1, 1897	35793	L. M. Hough	45 00
"	35794	H. H. Blair	95 00
Oct. 2, 2897	35829	Chas. N. Herreid	90 00
Oct. 5, 1897	35854	Robert W. Haire	110 00
Nov. 16, 1897	36080	L. M. Hough	11 82
"	36081	H. H. Blair	8 18
Jan. 3, 1898	36391	F. A. Spafford	50 00
"	36392	L. M. Hough	15 00
Feb. 9, 1898	36643	"	10 00
March 7, 1898	36775	C. N. Herreid	20 00
April 7, 1898	37051	L. M. Hough	15 00
May 2, 1898	37174	F. A. Spafford	45 00
"	37175	L. M. Hough	60 00
June 29, 1898	37522	C. N. Herreid	5 00
		Total	$1,000 00

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BOARD OF REGENTS—CONTINUED.

Expenses.

Appropriation 1898, $1,600.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 14, 1997	35253	C. N. Herreid	$ 80
July 15, 1897	35264	Jessie Fuller	7 10
Aug. 9, 1897	35472	H. H. Blair	32 15
"	35473	Robert W. Haire	3 80
Aug. 16, 1897	35493	C. N. Herreid	3 72
A g 24, 1897	35517	Horner & Stewart	120 00
"	35518	Geo. Rice	100 00
Sept. 1, 1897	35544	Genevieve J. Blair	50 00
Sept. 7, 1897	35546	Theodora Ronayne	50 00
Oct. 1, 1897	35795	H. H. Blai	8 18
"	35796	Genevieve J. Blair	25 00
"	35797	Nellie M. Hough	33 32
Oct. 2, 1897	35830	J. E. Herreid	50 00
Oct. 5, 1897	35855	Theodora Ronayne	25 00
Oct. 14, 1897	35904	T. H. Null	100 00
Nov. 1, 1897	35967	H. H. Blair	8 53
"	35968	Genevieve J. Blaire	25 00
Nov. 6, 1897	36027	Theodora Ronayne	25 00
"	36028	Robert W. Haire	4 18
Nov. 12, 1897	36068	Nellie M. Hough	33 32
Dec. 6, 1897	36197	Genevieve J. Blair	25 00
Dec. 13, 1897	36254	Robert W. Haire	1 17
"	36255	Theodora Ronayne	25 00
Jan. 3, 1898	36393	Nellie M. Hough	16 66
"	36394	Genevieve J. Blair	25 00
"	36395	Theodora Ronayne	25 00
"	36396	Hattie E. A. Spafford	100 00
Jan. 6, 1898	36467	J. E. Herried	50 00
Feb. 9, 1898	36644	Robert W. Haire	1 81
"	36645	Nel ie M. Hough	16 66
"	36646	Theodora Ronayne	25 00
"	36647	Genevieve J. Blair	25 00
March 7, 1898	36776	Robe t W. Haire	2 18
"	36777	Theodora Ronayne	25 00
"	36778	Genevieve J. Blair	25 00
April 7, 1898	37052	Nellie M. Hough	33 32
"	37053	Theodora Ronayne	25 00
"	37054	Genevieve J. Blair	25 00
"	37055	J. E. Herreid	50 00
April 11, 1898	37092	H. H. Blair	3 56
"	37093	Nellie M. Hough	16 66
May 2, 1898	37176	Theodora Ronyne	25 00
"	37177	Genevieve J. Blair	25 00
"	37178	Hattie E A. Spaff rd	50 00
June 7, 1898	37368	Robert W. Haire	2 82
"	27369	Nellie M. Hough	16 66
"	37370	Theodora Ronayne	25 00
"	37371	Genevieve J. Blair	25 00
June 15, 1898	37402	Nellie M. Hough	16 66
June 29, 1898	37523	"	16 74
"	37524	Theodora Ronayne	25 00
"	37525	Genevieve J. Blair	25 00
"	37526	J. E. Herreid	50 00
"	37527	Hattie E. A. Spafford	50 00
		Total	$1,600 00

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BOARD OF REGENTS—CONTINUED.

Geological Survey.

Appropriation 1897, $250.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 1, 1897	35548	E. J. Wallace	$ 46 55
Nov. 1, 1897	35975	"	18 45
June 30, 1898	37638	H. H. Blair, Pres. Regents	185 00
		Total	$ 250 00

CIRCUIT COURT.

Salary Judge First Circuit.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35359	E. G. Smith	$ 166 66
Sept. 1, 1897	35545	"	166 67
Oct. 1, 1897	35780	"	166 66
Nov. 1, 1897	35969	"	166 67
Dec. 1, 1897	36140	"	166 67
Jan. 3, 1898	36397	"	166 67
Feb. 1, 1898	36572	"	166 66
March 1, 1898	36725	"	166 67
April 1, 1898	36946	"	166 67
May 2, 1898	37180	"	166 66
June 1 1898	37320	"	166 67
June 30, 1898	37554	"	166 67
		Total	$ 2,000 00

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CIRCUIT COURT—CONTINUED.

Salary Judge Second Circuit.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35360	Joseph W. Jones	$ 166 66
Sept. 4, 1897	35602	"	166 67
Oct. 1, 1897	35782	"	166 67
Nov. 1, 1897	35970	"	166 66
Dec. 1, 1897	36141	"	166 67
Jan. 3, 1898	36419	"	166 67
Feb. 1, 1898	36573	"	166 66
March 1, 1898	36726	"	166 67
April 1, 1898	36947	"	166 67
May 2, 1898	37181	"	166 66
June 1, 1898	37321	"	166 67
June 30, 1898	37555	"	166 67
		Total	$ 2,000 00

Salary Judge Third Circuit.

Appropriation 1897, $2,000,00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35361	J. O. Andrews	$ 166 66
Oct. 4, 1897	35845	"	333 34
Nov. 1, 1897	35971	"	166 66
Dec. 1, 1897	36142	"	166 67
Jan. 4, 1898	36446	"	196 81
Feb. 1, 1898	36574	Julian Bennett	136 52
March 2, 1898	26744	"	166 67
April 4, 1898	37005	"	166 67
May 2, 1898	37182	"	166 66
June 1, 1898	37322	"	166 67
June 30, 1898	37556	"	166 67
		Total	$2,000 00

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CIRCUIT COURT—CONTINUED.

Salary Judge Fourth Circuit.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35362	Frank B. Smith	$ 166 66
Sept. 1, 1897	35546	"	166 67
Oct. 1, 1897	35781	"	166 66
Nov. 1, 1897	35972	"	166 67
Dec. 1. 1897	36143	"	166 67
Jan. 3, 1898	36420	"	166 67
Feb. 1, 1898	36575	"	166 66
March 1, 1898	36727	"	166 67
April 1, 1898	36948	"	166 67
May 2, 1898	37183	"	166 66
June 1, 1898	37323	"	166 67
June 30, 1898	37557	"	166 67
		Total	$2,000 00

Salary Judge Fifth Circuit.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35363	A. W. Campbell	$ 166 66
Sept. 1, 1897	35547	"	166 67
Oct. 1, 1897	35783	"	166 67
Nov. 1, 1897	35973	"	166 66
Dec. 1, 1897	36144	"	166 67
Jan. 3, 1898	36398	"	166 67
Feb. 1, 1898	36576	"	166 66
March 1, 1898	36728	"	166 67
April 1, 1898	36949	"	166 67
May 2, 1898	37184	"	166 66
June 1, 1898	37324	"	166 67
June 30, 1898	37558	"	166 67
		Total	$2,000 00

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CIRCUIT COURT—CONTINUED.

Salary Judge Sixth Circuit.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 5, 1897	35455	Pierre Nat'l Bank, ac. L. E. Gaffy	$ 166 66
Sept. 2, 1897	35580	"	166 67
Oct. 2, 1897	35828	"	166 67
Nov. 1, 1897	35974	"	166 66
Dec. 1, 1897	36145	"	166 67
Jan. 4, 1898	36448	Loring E. Gaffy	166 67
Feb. 1, 1898	36577	Pierre Nat'l Bank ac. L E. Gaffy	166 66
March 1, 1898	36729	"	166 67
April 1, 1898	36950	"	166 67
May 3, 1898	37206	"	166 66
June 1, 1898	37325	"	166 67
June 30, 1898	37559	"	166 67
		Total	$ 2,000 00

Salary Judge Seventh Circuit.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 7, 1897	35461	William Gardner	$ 166 66
Sept. 13, 1897	35727	"	166 67
Jan. 11, 1898	35485	"	696 81
Feb. 1, 1898	35578	Levi McGee	136 52
March 1, 1898	35730	"	166 67
April 1, 1898	35951	"	166 67
May 2, 1898	37185	"	166 66
June 1. 1898	37326	"	166 67
June 30, 1898	37560	"	166 67
		Total	$ 2,000 00

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CIRCUIT COURT--CONTINUED.

Salary Judge Eighth Circuit.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 4, 1897	35409	Adoniram J. Plowman	$ 166 66
Sept. 1, 1897	35564	"	166 67
Oct. 4, 1897	35846	"	166 67
Nov. 4, 1897	36017	"	166 66
Dec. 3, 1897	36178	"	166 67
Jan. 4, 1898	36445	"	196 81
Feb. 1, 1898	36579	First Nat'l Bank Deadwood, ac. Jos. B. Moore	136 52
March 10, 1898	26813	" "	166 67
April 5, 1898	37010	" "	166 67
May 2, 1898	37207	" "	166 66
June 1, 1898	37327	" "	166 67
June 30, 1898	37561	" "	166 67
		Total	$2,000 00

COMMISSIONER OF IRRIGATION.

Expenses.

Appropriation 1897, $500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
June 30, 1898		Reverted to Treasury	$500 00

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COMMISSIONER SCHOOL AND PUBLIC LANDS.

Salary.

Appropriation 1897, $1,800.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 16, 1897	35268	J. L. Lockhart	$ 150 00
Aug. 30, 1897	35528	"	150 00
Sept. 27, 1897	35760	"	150 00
Oct. 25, 1897	35923	"	150 00
Nov. 29, 1897	36111	"	150 00
Dec. 24, 1897	36348	"	150 00
Jan. 22, 1898	36528	"	150 00
Feb. 28, 1898	36711	"	150 00
March 19, 1898	36856	"	150 00
April 28, 1898	37135	"	150 00
May 24, 1898	37270	"	150 00
June 24, 1898	37487	"	150 00
		Total	$1,800 00

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COMMISSIONER OF SCHOOL AND PUBLIC LANDS —CONTINUED.

Clerk Hire.

Appropriation 1897, $3,900.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35346	D. H. Smith	$ 90 00
"	35347	Ava Harrington	20 00
"	35348	T. E. Blanchard	100 00
Aug. 3, 1897	35404	D. Eastman	100 00
Aug. 30, 1897	35529	D. H. Smith	90 00
Sept. 1, 1897	35568	D. Eastman	100 00
"	35569	Ava Harrington	40 00
Sept. 7, 1897	35649	T. E. Blanchard	100 00
Sept. 27, 1897	35759	D. H. Smith	90 00
Sept. 28, 1897	35764	T. E. Blanchard	100 00
Sept. 30, 1897	35779	Ava Harrington	40 00
Oct. 4, 1897	35850	D. Eastman	100 00
Oct. 25, 1897	35924	"	100 00
Oct. 28, 1897	35936	T. E. Blanchard	100 00
"	35937	Ava Harrington	40 00
Oct. 29, 1897	35945	D. H. Smith	90 00
Nov. 29, 1897	36112	D. Eastman	100 00
"	36113	T. E. Blanchard	100 00
"	36114	D. H. Smith	85 00
"	36115	Ava Harrington	40 00
Dec. 29, 1897	36365	D. Eastman	100 00
"	36366	T. E. Blanchard	100 00
"	36367	D. H. Smith	85 00
"	36368	Ava Harrington	40 00
Jan. 29, 1898	36556	D. Eastman	100 00
"	36557	T. E. Blanchard	100 00
"	36558	D. H. Smith	85 00
"	36559	Ava Harrington	40 00
Feb. 25, 1898	36694	D. H. Smith	85 00
Feb. 28, 1898	36712	D. Eastman	100 00
"	36713	T. E. Blanchard	100 00
"	36714	Avaline Harrington	40 00
March 31, 1898	36924	D. Eastman	100 00
"	36925	T. E. Blanchard	100 00
"	36926	D. H. Smith	85 00
"	36927	Ava Harrington	40 00
April 29, 1898	37146	"	40 00
"	37147	T. E. Blanchard	100 00
"	37148	D. Eastman	100 00
"	37149	D. H. Smith	85 00
May 24, 1898	37276	T. E. Blanchard	100 00
May 28, 1898	37282	D. H. Smith	85 00
"	37283	Ava Harrington	40 00
"	37384	D. Eastman	100 00
June 21, 1898	37478	Ava Harrington	40 00
June 25, 1898	37493	D. Eastman	100 00
"	37494	T. E. Blanchard	100 00
"	37495	D. H. Smith	85 00
		Total	$3,900 00

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COMMISSIONER OF SCHOOL AND PUBLIC LANDS —CONTINUED.

Printing, Supplies, Stationery and Incidentals.

Appropriation 1897, $1,600.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 16, 1897	35270	Geo. D. Barnard & Co	$ 5 00
July 20, 1897	35298	Josef Stainer	11 15
Aug. 3, 1897	35405	Western Union Telegraph Co	1 24
"	35406	J. L. Lockhart	87 13
Aug. 14, 1897	35491	"	15 17
Sept. 1, 1897	35574	H. F. Denton	3 00
Sept. 14, 1897	35730	J. L. Lockhart	52 25
Oct. 4, 1897	35851	"	21 50
"	35853	D. Eastman	22 55
Oct. 6, 1897	35868	J. L. Lockhart	25 00
Oct. 9, 1897	35880	Oscar Corwin	1 27
Oct. 14, 1897	35901	Carter Publishing Co	1 50
Oct. 19, 1897	35913	Geo. D. Barnard & Co	25 45
Nov. 8, 1897	36044	J. L. Lockhart	36 15
Nov. 18, 1897	36087	D. Eas man	8 75
Nov. 26, 1897	36104	Carter Publishing Co	15 00
Dec. 2, 1897	39173	J. L. Lockhart	42 39
Dec. 3, 1897	36177	Brown & Saenger	9 60
Dec. 7, 1897	36213	T. E. Blanchard	4 50
Dec. 13, 1897	36250	J. L. Lockhart	7 50
Dec. 18, 1897	36281	H. F. Denton	33 50
Jan. 3, 1898	36417	W. S. Rowe	5 00
"	36437	J. L. Lockhart	11 54
Jan. 8, 1898	36478	Brown & Saenger	3 00
Jan. 10, 1898	36483	J. L. Lockhart	55 25
Jan. 22, 1898	36529	"	10 00
Jan. 24, 1898	36532	Perkins Bros. Co	8 60
"	36533	Wm. W. Downie	40 00
Feb. 1, 1898	36601	American Express Co	2 47
Feb. 5, 1898	36628	John Longstaff	30 00
Feb. 11, 1898	36672	J. L. Lockhart	72 45
Feb. 14, 1898	36679	"	82 10
Feb. 23, 1898	36688	H. F. Denton	13 50
Feb. 25, 1898	36693	D. H. Smith	25 00
Feb. 28, 1898	36715	J. L. Lockhart	10 00
March 5, 1898	36766	The News Printing Co	28 00
"	36767	George Jacobson	5 00
March 8, 1898	36801	W. S. LeCount	25 00
March 12, 1898	36828	J. L. Lockhart	15 85
March 14, 1898	36829	"	75 00
March 19, 1898	36854	T. E. Blanchard	25 00
"	36855	J. L. Lockhart	11 15
March 31, 1898	36928	T. E. Blanchard	28 52
"	36929	D. H. Smith	37 01
"	36930	J. L. Lockhart	79 45
"	36931	American Express Co	19 87
April 1, 1898	36959	W. S. Rowe	3 75
April 2, 1898	36963	J. C. Gipson	20 00
"	36964	Thos. H. Brown	15 00
"	36965	Brown & Saenger	17 55
April 8, 1898	37080	H. F. Denton	32 00
April 16, 1898	37110	J. L. Lockhart	7 43
May 3, 1898	37213	"	8 75
May 19, 1898	37262	"	11 00
May 24, 1898	37269	"	9 50
June 1, 1898	37309	Carter Publishing Co	4 00
"	37318	American Express Co	2 20
June 6, 1898	37360	T. E. Blanchard	30 00
June 7, 1898	37367	Anton Nelson	17 90

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COMMISSIONER OF SCHOOL AND PUBLIC LANDS —CONTINUED.

Printing, Supplies, Stationery and Incidentals.

Appropriation 1897, $1,600.00—Continued.

DATE	No.	TO WHOM ISSUED	AMOUNT
June 13, 1898	27399	J. L. Lockhart	13 75
June 14, 1898	37401	"	42 95
June 24, 1898	37488	George Schlosser	10 00
June 30, 1898	37551	J. L. Lockhart	57 18
"	37584	W. S. Rowe, Treas	3 75
"	37586	J. L. Lockhart	3 25
"	37587	Carter Publi-hing Co	29 55
"		Reverted to Treasury	112 13
		Total	$1,600 00

CONVICTS.

Conveyance.

Appropriation 1897, $1,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 10, 1897	35475	Sheriff Pennington County	$ 135 99
Aug. 23, 1897	35515	" Clay "	28 99
Oct. 1, 1897	35798	" Hanson "	21 90
Oct. 11, 1897	35882	" Moody "	13 15
Oct. 21, 1897	35915	" Lyman "	39 40
Nov. 1, 1897	35976	" Bon Homme "	20 50
Nov. 8, 1897	36035	" Custer "	184 05
Nov. 23, 1897	36096	" Spink "	33 15
Nov. 26, 1897	36101	" Meade "	173 90
Dec. 1, 1897	36146	" Codington "	58 25
Dec. 3, 1897	36183	" Hughes "	67 05
Dec. 7, 1897	36208	" Miner "	14 10
Dec. 9, 1897	36229	" Lincoln "	30 05
Dec. 13, 1897	36256	" Hanson "	16 40
Dec. 16, 1897	36275	" Spink "	70 50
Jan. 3, 1898	36399	" Lawrence "	149 02
"	36429	" BonHomme "	31 35
"	36430	" Minnehaha "	7 00
Jan. 8, 1898	36475	" Brookings "	52 25
Jan. 10, 1898	36479	" Fall River "	165 42
"	36480	" Kingsbury "	24 65
Jan. 12, 1898	36487	" Lawrence "	155 52
Jan. 13, 1898	36495	" Deuel "	10 41
		Total	$1,500 00

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ENDOWMENT LANDS.

Land Office Fees.

Balance 1891 appropriation $688.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 12, 1897	35486	J. L. Lockhart	$ 52 00
Oct. 6, 1897	35869	"	250 00
		Unexpended Balance	386 00
		Total	$688 00

GOVERNOR.

Salary.

Appropriation 1897, $2,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35353	Andrew E. Lee	$ 208 33
Aug. 31, 1897	35540	"	208 33
Sept. 30, 1897	35775	"	208 33
Oct. 28, 1897	35931	"	208 33
Nov. 30, 1897	36120	"	208 33
Dec. 27, 1897	36354	"	208 35
Jan. 28, 1898	36554	"	208 33
March 3, 1898	36762	"	208 33
April 7, 1898	37000	"	308 34
April 28, 1898	37143	"	208 33
May 31, 1898	37301	"	208 33
June 30, 1898	37532	"	208 34
		Total	$2,500 00

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GOVERNOR—CONTINUED.

Private Secretary.

Appropriation 1897. $1,200.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35354	Thos. H. Ayres	$ 100 00
Aug. 31, 1897	35541	"	100 00
Sept. 30, 1897	35776	"	100 00
Oct. 28, 1897	35942	"	100 00
Nov. 30, 1897	36121	"	100 00
Dec. 27, 1897	36355	"	100 00
Jan. 24, 1898	36534	"	100 00
March 3, 1898	36761	"	33 34
April 7, 1898	37069	"	69 15
April 28, 1898	37140	"	100 00
May 31, 1898	37302	"	100 00
June 30, 1898	37533	"	100 00
		Reverted to Treasury	97 51
		Total	$1,200 00

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GOVERNOR—CONTINUED.

Stationery, Incidentals and Stenographer.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 9, 1897	35236	Andrew E. Lee	$ 5 00
July 10, 1897	35240	Adele Nelson	75
"	35241	Andrew E. Lee	64 00
July 12, 1897	35247	"	18 46
July 27, 1897	35320	Thos. H. Ayres	5 00
Aug 2, 1897	35342	Adele Nelson	40 00
"	35343	J. C. Sheldon	7 50
"	35349	American Express Co	1 75
"	35355	Andrew E. Lee	20 00
Aug. 3, 1897	35403	Carter Publishing Co	3 75
Aug. 5, 1897	35452	Western Union Telegraph Co	3 96
Aug. 19, 1897	35508	Thos. H. Ayres	25 50
"	35509	Andrew E. Lee	24 37
"	35510	Wyckoff, Seamans & Benedict	8 75
Aug. 21, 1897	35513	James Lewis	3 50
Aug. 24, 1897	35520	Thos. H. Ayres	29 80
Aug. 26, 1897	35523	Kemp Bros	3 30
Sept. 10. 1897	35722	Andrew E. Lee	20 00
Sept. 18, 1897	35743	Thos. H. Ayres	47 77
Sept. 20, 1897	35745	Carter Publishing Co	7 60
Sept. 25, 1897	35756	Perkins Bros. Co	1 75
Sept. 27, 1897	35758	Thos. H. Ayres	12 00
Oct. 5, 1897	35862	Western Union Telegraph Co	4 49
Oct. 27, 1897	35930	Avaline Harrington	1 67
Oct 28, 1897	35943	Andrew E. Lee	3 10
Nov. 5, 1897	36020	Western Union Telegraph Co	26 09
Nov. 9, 1897	36043	Andrew E. Lee	40 54
Nov. 15, 1897	36078	Thos. H. Ayres	16 50
Nov. 24, 1897	36100	"	5 00
Dec. 2, 1897	36167	American Express Co	7 50
"	36168	Andrew E. Lee	30 00
"	36175	Western Union Telegraph Co	3 97
Dec. 13, 1897	36249	Fanny Hauser	15 00
Dec. 20, 1897	36526	Thos. H. Ayres	9 40
"	36338	Andrew E. Lee	5 18
Dec. 27, 1897	36356	Jennie Colvin	25 00
Dec. 30, 1897	36370	Andrew E. Lee	15 29
Jan. 4, 1898	36441	American Express Co	8 63
"	36449	W. M. Kemp	2 15
Jan. 13, 1898	36500	Western Union Telegraph Co	2 84
Jan. 24, 1898	36535	Thos. H. Ayres	5 00
Jan. 28, 1898	36555	Lorena Hight	45 00
Jan. 29, 1898	36560	Fanny Hauser	20 00
Feb. 4, 1898	36627	Western Union Telegraph Co	1 06
Feb 23, 1898	36691	Andrew E. Lee	15 00
Feb. 25, 1898	36695	S. M. Totten	5 60
"	36696	Thos. H. Ayres	1 50
"	36697	"	10 00
March 2, 1898	36757	Western Union Telegraph Co	10 06
March 3, 1898	36758	Thos. H. Ayres	4 55
"	36759	Andrew E. Lee	5 65
"	36760	Lorena Hight	45 00
March 5, 1898	37048	American Express Co	1 55
April 6, 1898	37048	Jennie Colvin	10 00
"	37049	Lorena Hight	45 00
April 7, 1898	37066	Western Union Telegraph Co	7 89
"	37067	Thos. H. Ayres	8 50
"	37068	Andrew E. Lee	4 94
April 8, 1898	37079	Oscar Corwine	1 22
April 11, 1898	37101	American Express Co	1 90
"	37102	Andrew E. Lee	11 00
April 26, 1898	37134	M. D. McMahon	3 88

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GOVERNOR—CONTINUED.

Stationery, Incidentals and Stenographer.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
April 28, 1898	37142	Lorena Hight	45 00
May 4, 1898	37216	Western Union Telegraph Co.	19 47
May 5, 1898	37220	Andrew E. Lee	10 45
May 31, 1898	37308	Lorena Hight	45 00
June 1, 1898	37333	Thos H. Ayres	5 25
June 2, 1898	37338	Western Union Telegraph Co	10 01
"	373 9	Andrew E. Lee	13 87
June 3, 1898	37345	"	9 79
		Total	$1,000 00

HOSPITAL FOR INSANE.

Salaries Officers and Assistants.

Appropriation 1897, $6,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35364	E. G. Edgerton	491 65
Sept. 7, 1897	35611	"	491 65
Oct. 9, 1897	35876	"	491 65
Nov. 10, 1897	36054	"	491 65
Dec. 8, 1897	36220	"	491 65
Jan. 5, 1898	36459	"	491 65
Feb. 5, 1898	36629	"	491 65
March 8, 1898	36803	"	491 65
April 9, 1898	37086	"	566 65
May 9, 1898	37240	"	491 65
June 6, 1898	37356	"	491 65
June 30, 1898	37602	"	491 65
		Reverted to Treasury	25 20
		Total	$6,000 00

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HOSPITAL FOR INSANE—CONTINUED.

Maintenance.

Appropriation 1897, $46,400.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35366	E. G. Edgerton	$ 3,500 44
Sept. 7, 1897	35612	"	3,759 68
Oct. 9, 1897	35877	"	3,492 97
Nov. 10, 1897	36055	"	6,048 83
Dec. 8, 1897	36221	"	3,775 89
Jan. 5, 1898	36460	"	2,430 25
Feb. 5, 1898	36630	"	3,877 38
March 8, 1898	36804	"	3,754 02
April 9, 1898	37087	"	4,429 95
May 9, 1898	37241	"	3,955 31
June 6, 1898	37357	"	3,616 28
June 30, 1898	37608	"	3,764 00
		Total	$46,400 00

Fuel and Lights.

Appropriation 1897, $12,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35367	E. G. Edgerton	$ 350 56
Sept. 7, 1897	35613	"	723 01
Oct. 9, 1897	35878	"	1,927 64
Nov. 10, 1897	36056	"	460 79
Dec. 8, 1897	36222	"	1,249 56
Jan. 5, 1898	36461	"	1,904 38
Feb. 5, 1898	36631	"	338 58
March 8, 1898	36805	"	497 46
April 9, 1898	37088	"	700 70
May 9, 1898	37242	"	476 31
June 6, 1898	37358	"	910 40
June 30, 1898	37604	"	2,457 61
		Total	$12,000 00

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HOSPITAL FOR INSANE—CONTINUED.

Wages Employes.

Appropriation 1897, $18,000,00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35365	E. G. Edgerton	$ 1,947 87
Sept. 7, 1897	35614	"	1,891 79
Oct. 9, 1897	35879	"	1,441 01
Nov. 10, 1897	36057	"	1,478 36
Dec. 8, 1897	36223	"	1,398 95
Jan. 5, 1898	36462	"	1,463 66
Feb. 5, 1898	36632	"	1,501 96
March 8, 1898	36806	"	1,491 66
April 9, 1898	37089	"	1,508 91
May 9 1898	37243	"	1,498 96
June 6, 1898	37359	"	1,266 22
June 30, 1898	37605	"	1,115 65
		Total	$18,000 00

INSURANCE COMMISSIONER.

Salary.

Appropriation 1897, $1,200.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 20, 1897	35296	J. H. Kipp	$ 100 00
Aug. 30, 1897	35526	"	100 00
Sept. 24, 1897	35751	"	100 00
Oct. 28, 1897	35938	"	100 00
Nov. 20, 1897	36094	"	100 00
Dec. 24, 1897	36349	"	100 00
Jan. 28, 1898	36551	"	100 00
Feb. 28, 1898	36722	"	100 00
March 10, 1898	36814	Thos. H. Ayres	28 98
April 2, 1898	36971	L. C. Campbell	71 02
April 29, 1898	37153	"	100 00
May 24, 1898	37274	"	100 00
June 17, 1898	37467	"	100 00
		Total	$ 1,200 00

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INSURANCE COMMISSIONER—CONTINUED.

Clerk Hire and Stenographer.

Appropriation 1897, $1,000,00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 19, 1897	35285	Anna Linden	$ 5 00
Aug. 2, 1897	35389	W. A. McClaren	100 00
"	35393	Una H. Milne	20 00
Sept. 1, 1897	35549	"	5 00
Sept. 4, 1897	35610	Fanny Hauser	80 00
Sept. 24, 1897	35753	"	83 00
Oct. 28, 1897	35939	"	83 00
Nov. 23, 1897	36098	"	100 00
Dec. 24, 1897	36350	"	100 00
Jan. 27, 1898	36545	"	100 00
Feb. 1, 1898	36580	J. H. Kipp	74 00
March 3, 1898	36763	Ava Harrington	18 80
April 2, 1898	36972	Mina E. Campbell	60 00
April 29, 1889	37154	"	60 00
May 24, 1898	37275	"	60 00
June 17, 1898	37468	"	51 20
		Total	$1,000 00

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INSURANCE COMMISSIONER—CONTINUED.

Printing and Supplies.

Appropriation 1897, $800.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 13, 1997	35250	J. H. Kipp	$ 14 93
July 20, 1897	35292	C. W Stafford & Co	9 00
"	35297	J. H. Kipp	7 34
Aug. 14, 1897	35490	W. G. Yates	24 00
A g 30, 1897	35527	J. H. Kipp	10 20
"	35530	Carter Pub. Co	16 25
Sept. 1, 1897	35550	Brown & Saenger	279 20
Sept. 24, 1897	35752	Fanny Hauser	50 00
"	35754	J. H. Kipp	9 77
Oct. 1, 1897	35799	J. F. Kel ey	6 00
Oct. 5, 1897	35856	"	2 00
Oct. 28, 1897	35940	J. H. Kipp	18 60
Nov. 18, 1897	36085	Brown & Saenger	10 00
Nov. 23, 1897	36099	J. H. Kipp	16 09
Dec. 13, 1897	36258	W. G. Yates	2 00
Dec. 15, 1897	36270	H. N. Kiplinger	4 25
Dec. 22, 1897	36345	J H. Kipp	19 50
Dec. 24, 1897	36346	John Longstaff	44 00
Jan. 19, 1898	36513	Linell & Logan	8 90
Jan. 22, 1898	36525	J. H. Kipp	5 00
"	36526	King & Kiplinger	5 50
Feb. 12, 1898	36675	Carter Publishing Co	4 35
Feb. 23, 1898	36690	J. H Kipp	23 50
March 5, 1898	36774	Jas. Lewis	2 50
March 8, 1898	36802	W. G. Yates	12 50
March 10, 1898	36815	Thos. H. Ayres	5 00
March 15, 1898	36834	L. C. Campbell	10 00
March 28, 1898	36897	"	10 00
April 8, 1898	37081	"	10 70
April 19, 1898	37117	"	10 00
May 3, 1898	37215	"	23 00
June 1, 1898	37310	W. G. Yates	18 00
"	37313	J. F. Kelley	17 60
"	37314	L. C. Campbell	29 54
June 25, 1898	37492	Will. A. Beach	19 25
June 30, 1898	37535	L. C. Campbell	21 23
"	37573	"	20 30
		Total	$ 800 00

Office Furniture.

Appropriation 1897, $300.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 16, 1897	35269	W. A. McClaren	$ 195 50
July 28, 1897	35327	The Smith Premier Type Writer Co	100 00
Sept. 17, 1897	35739	D. M. Boyle	4 50
		Total	$ 300 00

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INSURANCE TAX.

Distribution to Fire Companies.

Appropriation 1897, $4,878.08.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 5, 1897	35413	City Treasurer, Aberdeen, S. D.,	$ 328 67
"	35414	" Armour, "	47 76
"	35415	" Britton, "	35 92
"	35416	" Brookings, "	75 80
"	35417	" Canton, "	79 18
"	35418	" Centerville, "	51 68
"	35419	" Clear Lake, "	25 01
"	35420	" Deadwood, "	627 21
"	35421	" Elkton, "	27 22
"	35422	" Eureka, "	113 33
"	35423	" Groton, "	85 75
"	35424	" Hot Springs, "	144 62
"	35425	" Howard, "	52 23
"	35426	" Huron, "	193 25
"	35427	" Lead, "	341 84
"	35428	" Lennox, "	3 91
"	35429	" Madison, "	115 09
"	35430	" Mellette, "	21 77
"	35431	" Miller, "	23 44
"	35432	" Mitchell, "	209 37
"	35433	" Parkston, "	51 03
"	35434	" Pierre, "	108 56
"	35435	" Rapid City, "	141 86
"	35436	" Redfield, "	52 72
"	35437	" Salem, "	21 90
"	35438	" Scotland, "	55 84
"	354 9	" Sioux Falls, "	792 10
"	35440	" Spearfish, "	74 81
"	35441	" Springfield, "	25 74
"	35442	" Sturgis, "	94 46
"	35443	" Tyndall "	38 02
"	35444	" Valley Springs "	5 62
"	35445	" Vermillion, "	98 90
"	35446	" Volga, "	13 38
"	35447	" Watertown, "	178 26
"	35448	" Whitewood, "	17 56
"	35449	" Woonsocket, "	23 47
"	35450	" Yankton, "	271 52
Sept. 2, 1897	35581	" Alexandria, "	48 04
"	35582	" Chamberlain, "	33 25
"	35583	" Clark, "	34 19
"	35584	" Garretson. "	15 17
"	35585	" Webster, "	77 59
Oct. 1, 1897	35800	" Central City, "	1 04
		Total	$ 4,878 08

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LANDS FOR TAXATION.

Compensation of Clerks.

Appropriation 1897, $200.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
May 10, 1898	37247	C. L. Brockway, Receiver	$ 7 10
"	37248	John F. Hughes, "	8 20
May 12, 1898	37250	C. A. Blake, Register	42 60
May 18, 1898	37260	F. A. Brown, Receiver	54 10
May 27, 1898	37280	T. C. Burns, "	35 00
June 7, 1898	37372	Porter Warner, "	28 50
June 13, 1898	37398	A. M. Allen, "	24 50
		Total	$ 200 00

MADISON NORMAL SCHOOL.

Salaries Teachers, President and Employes.

Appropriation 1897, $10,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 19, 1897	35507	W. W. Girton	$ 889 00
Sept. 4, 1897	35603	"	889 00
Oct. 2, 1897	35826	"	961 00
Nov. 2, 1897	35995	"	961 00
Dec. 9, 1897	36230	"	961 00
Jan. 3, 1898	36384	"	961 00
Feb. 9, 1898	36652	"	961 00
March 7, 1898	36779	"	961 00
April 5, 1898	37011	"	961 00
May 2, 1898	37186	"	895 00
June 3, 1898	37341	"	895 00
June 30, 1898	37618	"	205 00
		Total	$10,500 00

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MADISON NORMAL SCHOOL—CONTINUED.

Maintenance.

Appropriation 1897, $1,200.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Oct. 2, 1897	35827	W. W. Girton	$ 264 95
Nov. 2, 1997	35996	"	160 06
Dec. 9, 1897	36231	"	191 23
Jan. 3, 1898	36385	"	115 82
Feb. 9, 1898	36653	"	43 56
March 7, 1898	36780	"	44 30
April 5, 1898	37012	"	115 24
May 2, 1898	37187	"	122 01
June 3, 1898	37342	"	142 83
		Total	$1,200 00

Fuel and Lights.

Appropriation 1897, $1,200.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Nov. 1, 1897	35997	W. W. Girton	$ 120 00
Dec. 9, 1897	36232	"	265 56
Jan. 3, 1898	36386	"	362 57
Feb. 9, 1898	36654	"	147 79
March 7, 1898	36781	"	244 66
April 5, 1898	37013	"	59 42
		Total	$1,200 00

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MINE INSPECTOR.

Salary.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35373	James Terry	$ 83 33
Sept. 1, 1897	35565	"	83 33
Oct. 1, 1897	35802	"	83 34
Nov. 1, 1897	35977	"	83 33
Dec. 1, 1897	36147	"	83 33
Jan. 3, 1898	36406	"	83 34
Feb. 1, 1898	36581	"	83 33
March 1, 1898	36731	"	83 33
April 1, 1898	36933	"	83 34
May 5, 1898	37221	"	83 33
June 1, 1898	37317	"	83 33
June 30, 1898	37579	"	83 34
		Total	$1,000 00

Expenses.

Appropriation 1897, $750.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35371	James Terry	$ 89 60
Sept. 1, 1897	35566	"	80 10
Oct. 1, 1897	35803	"	84 25
Nov. 1, 1897	35978	"	81 50
Dec. 7, 1897	36209	"	92 50
Jan. 3, 1898	36407	"	73 70
Feb. 1, 1898	36582	"	96 60
March 1, 1898	36732	"	73 75
April 1, 1898	36934	"	78 00
		Total	$ 750 00

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NATIONAL GUARDS.

Expenses.

Appropriation 1897, $500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 12, 1897	35246	A. S. Frost	$ 70 00
July 15, 1897	35261	"	115 49
July 27, 1897	35318	H. A. Humphrey	29 05
"	35319	Brown & Saenger	4 50
Aug. 2, 1897	35389	Dewell & Wheelon	17 50
Aug. 6, 1897	35460	A. S. Frost	31 60
Sept. 20, 1897	35744	"	56 59
Sept. 24, 1897	35750	John Troy	1 50
Oct. 1, 1897	35801	F. L. Burdick	5 55
Oct. 22, 1897	35918	A. S. Frost	32 07
Nov. 9, 1897	36050	"	23 11
Nov. 15, 1897	36079	Thos. H. Ayres	26 50
Nov. 19, 1897	36088	A. S. Frost	16 00
Dec. 1, 1897	36148	F. L. Burdick	18 55
Dec. 3, 1897	36179	W. H. Stokes	7 05
Dec. 6, 1897	36205	Chas. Stough	4 00
Dec. 7, 1897	36206	A. S. Frost	7 90
Dec. 11, 1897	36247	F. R. Brumwell	6 90
Dec. 13, 1897	36257	F. M. Slagle & Co	6 00
Jan. 7, 1898	36474	W. B. Dean	7 00
Jan. 15 1898	36508	V. T. McGillycuddy	8 60
April 7, 1898	37064	A. S. Frost	4 54
		Total	$ 500 00

PENITENTIARY.

Salary Warden, Deputy Warden and Employes.

Appropriation 1897, $9,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35375	N. E. Phillips	$ 973 33
Sept. 2, 1897	35586	"	973 33
Oct. 2, 1897	35821	"	933 33
Nov. 6, 1897	36032	"	933 33
Dec. 3, 1897	36180	"	943 33
Jan. 3, 1898	36431	"	943 33
Feb. 3, 1898	36621	"	943 33
March 5, 1898	36769	"	943 33
April 7, 1898	37061	"	943 33
May 5, 1898	37222	"	970 03
		Total	$ 9,500 00

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PENITENTIARY—CONTINUED.

Maintenance.

Appropriation 1897, $15,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35376	N. E. Phillips	$ 971 77
Sept. 2, 1897	35587	"	979 64
Oct. 2, 1897	35822	"	1,875 04
Nov. 6, 1897	36033	"	1,556 16
Dec. 3, 1897	36181	"	886 67
Jan. 3, 1898	36432	"	1,073 78
Feb. 3, 1898	36622	"	2,131 08
March 5, 1898	36770	"	937 88
April 7, 1898	37062	"	1,114 90
May 5, 1898	37223	"	915 02
June 2, 1898	37336	"	1,122 63
June 30, 1898	37552	"	1,435 43
		Total	$15,000 00

Fuel and Lights.

Appropriation 1897, $3,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35377	N. E. Phillips	$ 72 0[illegible]
Sept. 2, 1897	35588	"	142 81
Oct. 2, 1897	35823	"	84 13
Nov. 6, 1897	36034	"	544 49
Dec. 3, 1397	36182	"	159 50
Jan. 3, 1898	36433	"	26 18
Feb. 3, 1898	36623	"	790 68
March 5, 1898	36771	"	344 85
April 7, 1898	37063	"	314 59
May 5, 1898	37224	"	421 57
June 2, 1898	37337	"	93 43
June 30, 1898	37553	"	505 75
		Total	$3,500 00

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PUBLIC EXAMINER.

Salary.

Appropriation 1897, $1,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35394	Maris Taylor	$ 125 00
Sept. 1, 1897	35551	"	125 00
Oct. 1, 1897	35788	"	125 00
Nov. 1, 1897	35966	"	125 00
Dec. 1, 1897	36149	"	125 00
Jan. 3, 1898	36421	"	125 00
Feb. 1, 1898	36583	"	125 00
March 1, 1898	36733	"	125 00
April 1, 1898	36935	"	125 00
May 2, 1898	37188	"	125 00
June 1, 1898	37315	"	125 00
June 30, 1898	37562	"	125 00
		Total	$1,500 00

Expenses.

Appropriation 1897, $600.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 7, 1897	35223	Maris Taylor	$ 33 40
Aug. 3, 1897	35395	"	48 30
Aug. 7, 1897	35462	W. L. Miner	21 75
Oct. 14, 1897	35900	Maris Taylor	75 10
Nov. 1, 1897	35965	"	18 25
Dec. 14, 1897	36261	"	12 93
"	36262	W. L. Miner	12 00
Jan. 8, 1898	36476	Maris Taylor	39 82
Jan. 19, 1898	36510	R. R. Lloyd	8 50
Feb. 4, 1898	36625	K. W. Wheeler	21 00
March 5, 1898	36773	Maris Taylor	44 20
March 26, 1898	36889	S. N. Lamson	6 00
April 6, 1898	37035	Maris Taylor	66 30
June 1, 1898	37316	"	40 45
June 30, 1898	37583	"	68 62
"	37619	Munson Typewriter Co.	76 50
		Reverted to Treasury	6 88
		Total	$600 00

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RAILROAD COMMISSIONERS.

Salaries.

Appropriation 1897, $4,500.00.

Date	No.	To Whom Issued	Amount
Aug. 2, 1897	35378	W. H. Tompkins	125 00
"	35379	W. T. La Follette	125 00
"	35380	Alex. Kirkpatrick	125 00
Sept. 1, 1897	35561	W. H. Tompkins	125 00
"	35562	W. T. La Follette	125 00
"	35563	Alex. Kirkpatrick	125 00
Oct. 2, 1897	35818	W. H. Tompkins	125 00
"	35819	W. T. La Follette	125 00
"	35820	Alex. Kirkpatrick	125 00
Nov. 1, 1897	35987	W. H. Tompkins	125 00
"	35988	W. T. La Follette	125 00
"	35989	Alex. Kirkpatrick	125 00
Nov. 27, 1897	36105	"	125 00
Dec. 1, 1897	36151	W. H. Tompkins	125 00
"	36152	W. T. La Follette	125 00
Jan. 3, 1898	36378	W. H. Tompkins	125 00
"	36379	W. T. La Follette	125 00
Jan. 5, 1898	36456	Alex. Kirkpatrick	125 00
Feb. 1, 1898	36586	W. H. Tompkins	125 00
"	36587	W. T. La Follette	125 00
"	36588	Alex. Kirkpatrick	125 00
March 2, 1898	36748	W. H. Tompkins	125 00
"	36749	W. T. La Follette	125 00
"	36750	Alex. Kirkpatrick	125 00
April 1, 1898	36938	W. H. Tompkins	125 00
"	36939	W. T. La Follette	125 00
"	36940	Alex. Kirkpatrick	125 00
May 2, 1898	37195	W. H. Tompkins	125 00
"	37196	W. T. La Follette	125 00
"	37197	Alex. Kirkpatrick	125 00
June 8, 1898	37384	W. H. Tompkins	125 00
"	37385	W. T. La Follette	125 00
"	37386	Alex. Kirkpatrick	125 00
June 29, 1898	37518	W. H. Tompkins	125 00
"	37519	W. T. La Follette	125 00
"	37520	Alex. Kirkpatrick	125 00
		Total	$4,500 00

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RAILROAD COMMISSIONERS—CONTINUED.

Secretary—Salary.

Appropriation 1897, $800.00.

DATE	No	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35381	H. W. Sawyer	$ 66 66
Sept. 1, 1897	35552	"	66 66
Oct. 2, 1897	35811	"	66 66
Nov. 1, 1897	35980	"	66 66
Dec. 1, 1897	36150	"	66 66
Jan. 3, 1898	36376	"	66 66
Feb. 1, 1898	36584	"	66 66
March 2, 1898	36746	"	66 66
April 1, 1898	36936	"	66 66
May 2, 1898	37193	"	66 66
June 8, 1898	37382	"	66 66
June 29, 1898	37512	"	66 74
		Total	$800 00

Secretary—Expenses.

Appropriation 1897, $400.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35382	H W. Sawyer	$ 3 49
Sept. 1, 1897	35553	"	14 40
Oct. 2, 1897	35812	"	28 14
Nov. 1, 1897	35981	"	55
Dec. 15, 1897	36272	"	100 00
Jan. 3, 1898	36377	"	19 73
Feb. 1, 1898	36585	"	77 20
March 2, 1898	36747	"	51 80
April 1, 1898	36937	"	4 35
May 2, 1898	37194	"	30 70
June 8, 1898	37383	"	11 25
June 29, 1898	37513	"	58 39
		Total	$ 400 00

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RAILROAD COMMISSIONERS—CONTINUED.

Expenses.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35383	H. W. Sawyer	$ 54 10
Sept. 1, 1897	35554	"	44 85
Oct. 2, 1897	35813	"	48 27
Nov. 1, 1897	35982	"	42 62
Dec. 1, 1897	36153	"	84 11
Jan. 3, 1898	36380	"	52 90
Feb. 1, 1898	36589	"	181 16
March 2, 1898	36751	"	118 56
April 1, 1898	36941	"	58 05
May 2, 1898	37198	"	73 50
June 8, 1898	37387	"	110 20
June 29, 1898	37514	"	131 68
		Total	$1,000 00

Litigation Fund.

Appropriation 1897. $2,250.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 7, 1897	35224	T. H. Null	$ 150 00
July 12, 1897	35243	Fred M. Brown	50 00
"	35244	O. S. Pendar	130 35
Aug. 7, 1897	35463	T. H. Null	200 00
"	35464	Fred M. Brown	150 00
Sept. 1, 1897	35558	H. W. Sawyer	60 00
Sept. 10, 1897	35721	M Grigsby, account of Fred M. Brown	140 00
Oct. 2, 1897	35817	H. W. Sawyer	354 40
Nov. 1, 1897	35980	"	348 35
Dec. 1, 1897	36157	"	666 90
		Total	$2,250 00

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RAILROAD COMMISSIONERS—CONTINUED.

Clerical Expenses of Office.

Appropriation 1897, $1,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35384	H. W. Sawyer	$ 16 00
Sept. 1. 1897	35555	"	94 68
Oct. 2, 1897	35814	"	114 50
Nov. 1, 1897	35983	"	74 35
Dec. 1, 1897	36154	"	88 25
Jan. 3, 1898	36381	"	71 35
Feb. 1, 1898	36590	"	99 15
March 2, 1898	36752	"	122 35
April 1, 1898	36942	"	76 53
May 2, 1898	37199	"	251 51
June 8, 1898	37388	"	295 76
June 29, 1898	37515	"	195 57
		Total	$1,500 00

Stationery, Blanks and Printing.

Appropriation 1897, $900.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 10, 1897	35238	H. W. Sawyer	$ 173 90
Aug. 2, 1897	35385	"	87 10
Sept. 1, 1897	35556	"	124 50
Oct. 2, 1897	35815	"	69 30
Nov. 1, 1897	35984	"	12 80
Dec. 1, 1897	36155	"	46 54
Jan. 3, 1898	36382	"	30 95
Feb. 1, 1898	36591	"	12 70
April 1, 1898	36943	"	21 50
May 2, 1898	37200	"	30 25
June 8, 1898	37389	"	135 07
June 29, 1898	37516	"	155 39
		Total	$900 00

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RAILROAD COMMISSIONERS.—CONTINUED.

Office Rent and Furniture.

Appropriation 1897, $700.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 10, 1897	35239	H. W. Sawyer	$ 251 70
Aug. 2, 1897	35386	"	15 00
Sept. 1, 1897	35557	"	15 00
Oct. 2, 1897	35816	"	15 00
Nov. 1, 1897	35985	"	38 80
Dec. 1, 1897	36156	"	83 90
Jan. 3, 1898	36383	"	33 30
Feb. 1, 1898	36552	"	121 20
March 2, 1898	36753	"	29 87
April 1, 1898	36944	"	25 75
May 2, 1898	37201	"	19 25
June 8, 1898	37390	"	15 00
June 29, 1898	37517	"	15 00
		Reverted to Treasury	21 23
		Total	$700 00

REFORM SCHOOL.

Salaries Superintendent and Employes.

Appropriation 1897, $4,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 6, 1897	35456	C. W. Ainsworth	$ 406 66
Sept. 3, 1897	35595	"	435 00
Oct. 5, 1897	35857	"	405 00
Nov. 8, 1897	36041	"	350 00
Dec. 6, 1897	36198	"	300 00
Jan. 3, 1898	36422	"	306 66
Feb. 9, 1898	36655	"	298 32
March 11, 1898	36821	"	299 17
April 8, 1898	37071	"	306 66
May 6, 1898	37225	"	295 00
June 3, 1898	37343	"	597 53
		Total	$4,000 00

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REFORM SCHOOL—CONTINUED.

Maintenance.

Appropriation 1897, $10,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 19, 1897	35280	C. W. Ainsworth	$ 254 73
Aug. 6, 1897	35457	"	1,628 00
Sept. 3, 1897	35596	"	1,555 83
Oct. 5, 1897	35858	"	1,281 91
Nov. 8, 1897	36036	"	2,113 36
Dec. 6, 1897	36199	"	1,167 51
Jan. 3, 1898	36423	"	544 46
Feb. 9, 1898	36656	"	807 21
March 11, 1898	36822	"	502 50
April 8, 1898	37072	"	144 49
		T tal	$10,000 00

Fuel and Lights.

Appropriation 1897, $1,500 00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 19, 1897	35281	C. W. Ainsworth	$ 214 65
Oct. 5, 1897	35857	"	954 00
Nov. 8, 1897	36037	"	60 40
Dec. 6, 1897	3 200	"	41 00
Jan. 3, 1898	36424	"	74 60
March 11, 1898	36823	"	14 05
April 8, 1898	37073	"	98 00
May 6, 1898	37226	"	43 30
		Total	$1,500 00

Repairs on Building.

Appropriation 1897, $500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 6, 1897	35458	C. W. Ainsworth	$ 12 27
Sept. 3, 1897	35597	"	335 00
Oct. 5, 1897	35860	"	61 85
Nov. 8, 1897	36039	"	57 65
Dec. 6, 1897	36201	"	33 23
		Total	$500 00

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REFORM SCHOOL—CONTINUED.

Farm Improvements.

Appropriation 1897, $250.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 19, 1897	35282	C. W. Ainsworth	$ 59 75
Feb. 9, 1898	35657	"	68 45
March 11, 1898	35824	"	100 00
April 8, 1898	37074	"	11 70
May 6, 1898	37227	"	10 10
		Total	$250 00

Chapel Services, Library and School Books.

Appropriation 1897, $150.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Nov. 8, 1897	36040	C. W. Ainsworth	$ 67 50
Jan. 3, 1898	36425	"	76 43
Feb. 9, 1898	36658	"	3 60
March 11. 1898	36825	"	2 47
		Total	$ 150 00

Finishing Girls' Cottage.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 19, 1897	35283	C. W. Ainsworth	$ 369 87
Aug. 6, 1897	35459	"	385 46
Oct. 5, 1897	35859	"	235 57
Nov. 8, 1897	36038	"	9 10
		Total	$ 1.000 00

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REFORM SCHOOL—CONTINUED.

Paying Mortgages on Land.

Appropriation 1897, $2,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 19, 1897	35284	C. W. Ainsworth	$ 2,500 00

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SCHOOL LANDS.

Advertising Sale and Lease of School Lands.

Appropriation 1898, $1.250.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Feb 14, 1898	36677	H. F. Denton	$ 21 80
March 15, 1898	36837	C. J. Lavery	9 25
March 16, 1898	36839	Henry T. Griggs	7 45
March 17, 1898	36844	N. B. Reed	7 45
"	36845	F. F. Moore	8 50
March 18, 1898	36846	Chamberlain Register	5 50
"	36847	J. A. Stanley	6 40
"	36848	W F. Bancroft	7 45
"	36849	N. P. Wood	9 50
March 19, 1898	36850	H. C. Shober	7 45
"	36851	Geo. C. Stoner	8 35
"	36852	Faulk County Times	8 35
March 21, 1898	36857	Republican Record	8 35
"	36858	E. H. Warren	4 75
"	36859	Dye & Hill	5 15
"	36860	P. D. Munger	7 45
"	36861	W. E. Rhodes	4 75
"	36862	J. H. Wisenor	6 50
March 22, 1898	36863	S. C. Woodruff	4 75
"	36864	Buffalo Gap Republican	5 68
"	36865	Langford Bugle	5 87
"	36866	James Bryson	6 33
"	36867	Geo. E. Culver	6 55
"	36868	Fred Peck	7 45
"	36869	Turner & Lowry	7 45
"	36870	A. E. Raynes	7 45
"	36871	Frederick Free Press	7 45
"	36872	A. B. Chubbuck	7 45
March 23, 1898	36876	J. A. Livingston	7 45
"	36877	A. S. Thorne	8 35
"	36878	J. F. Stahl	9 25
"	36879	The Mitchell Printing Co	4 75
"	36882	O. B. Chesley	6 65
March 26, 1898	36883	H. C. Tucker	4 75
"	36884	A. Huck	7 45
"	36885	Pioneer Times	7 45
"	36886	Lyman County Leader & Gazette	9 25
"	36888	Eugene Rhian	9 50
March 28, 1898	36890	Joseph Kubler	7 45
"	36899	Dewell & Wheelon	31 20
April 1, 1898	36952	W. Healey	7 45
"	36953	Thomas A. Jenson	7 45
"	36954	Edgemont Express	7 45
"	36955	Geo. H. Chase	7 40
April 2, 1898	36967	Ward Brothers	9 50
"	36968	Whittemore Bros	9 35
"	36969	Lewis A. Fox	9 50
"	36970	W. W. Moyes	8 50
"	36975	Chas. F. Hackett	7 25
"	36976	N. C. Nash	9 50
"	36977	Law & Law	9 45
"	36978	E. H. Benedict	8 50
"	36979	J. L. Mills	6 65
"	36985	O. M. Osbon	5 30
"	36986	LeRoy S. Boggs	6 55
April 4, 1898	36988	Len V. Doty	6 65
"	36989	Alice R. Gossage	9 00
"	36990	F. S. Lawton	5 95
"	36991	J. S. Hatlestad	9 35
"	36992	J. L. Owens	7 45
"	36993	R. M. Slocum	7 45
"	36994	Elmer George	9 35

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SCHOOL LANDS—CONTINUED.

Advertising Sale and Lease of School Lands.

Appropriation 1897, $1250.00—Continued.

DATE		NO.	TO WHOM ISSUED	AMOUNT
April	4, 1898	36995	W. B. Boswell	9 50
"		36996	Fred Atherton	7 45
"		36997	Charles R. Bruce	9 50
"		36998	T. D. Edwards	7 50
"		36999	C. A. Blake	6 60
"		37000	Scotland Journal	6 00
"		37001	C. E. Nevin	7 45
April	5, 1898	37020	M. C. Brown	7 45
"		37021	P. A. Bliss	9 50
"		37022	J. A. Bushfield	8 35
"		37023	Adams & Arthur	6 80
"		37024	Valley Springs Vidette	8 50
April	6, 1898	37036	Mel T. Hoyt	6 55
"		37037	Caspar Kennedy	6 65
"		37038	S. S. Perkins & Son	7 45
"		37039	F. B. Patterson	8 35
"		37040	The Scandinavian Publishing Co	9 50
"		37041	Chas. F. Allen	7 45
"		37042	Dutcher, Breed & Storgaard	7 50
"		37043	Ransom & Cory	9 50
"		37044	Lennox Independent	9 50
"		37045	F. F. Hanford	7 25
"		37046	Gazette Printing Co	9 50
"		37047	Thos. W. Bishop	7 45
April	7, 1898	37058	Redfield Press	5 10
"		37059	W. A. Krause	9 50
"		37060	Krause & Wenzlaff	9 50
April	8, 1898	37077	F. L. Mease	9 50
April	9, 1898	37083	Roberts County Republican	7 45
"		37084	Wm. W. Downie	9 25
"		37085	F. P. Glassner	5 75
April	11, 1898	37098	Grant County Review	9 50
"		37099	B. A. Dunn & Sons	7 45
"		37100	Fred Griffin	6 55
April	12, 1898	37104	V. C. Wass	6 55
April	13, 1898	37105	J. D. Reeves	6 75
"		37106	W. A. Williams	9 50
April	23, 1898	37123	C. P. Sherwood	5 25
April	25, 1898	37124	Tomlinson & Day	9 50
"		37125	T. S. Pruyn	4 75
"		37126	The Bryant Post	8 50
April	26, 1898	37128	The News Printing Co	7 25
"		37129	O. B. Axtell	6 65
April	28, 1898	37136	Belle Fourche Bee	8 35
"		37137	H. L. Hopkins	7 45
April	29, 1898	37150	J. F. Halladay	6 25
May	2, 1898	37202	Brown County Sentinel	5 65
May	3, 1898	37203	John McAthie	7 50
May	11, 1898	37249	South Dakota Newspaper Union	7 45
May	13, 1898	37253	G. W. Mosher	7 45
June	2, 1898	37334	Sturgis Record	8 35
June	8, 1898	37391	John Longstaff	7 45
June	9, 1898	37392	Will O. Clough	7 45
June	14, 1898	37400	T. B. Roberts	7 12
June	15, 1898	37403	W. C. Brown	7 45
June	17, 1898	37460	J. L. Mills	6 65
"		37461	H. O Besancon	5 98
"		37462	L. J. Bates	7 45
"		37463	J. L. Pratt	7 45
June	18, 1898	37469	J. H. Gropengeiser	7 45
June	20, 1898	37474	Burleigh Milton	7 45
"		37475	J. E. Patten	9 50

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SCHOOL LANDS—CONTINUED.

Advertising Sale and Lease of School Lands.

Appropriation 1897, $1,250.00—Continued.

DATE	No.	TO WHOM ISSUED	AMOUNT
June 21, 1898	37479	L. C. Taylor	$ 7 45
June 27, 1898	37502	George H. Larrabee	7 45
June 28, 1898	37509	E. A. Warner	7 45
June 29, 1898	37521	John G. Hawley	9 50
June 30, 1898	37594	Kampeskian	8 00
		Reverted to Treasury	235 57
		Total	$1,250 00

SCHOOL FOR DEAF MUTES.

Salaries.

Appropriation 1897, $5,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 3, 1897	35396	James Simpson	$ 253 16
Sept. 9, 1897	35652	"	253 16
Oct. 7, 1897	35870	"	424 19
Nov. 11, 1897	36065	"	487 37
Dec. 4, 1897	36190	"	487 37
Jan. 4, 1898	36442	"	487 37
Feb. 7, 1898	36634	"	487 37
March 8, 1898	36799	"	487 37
April 13, 1898	37107	"	487 37
May 6, 1898	37228	"	487 37
June 7, 1898	37373	"	487 37
June 30, 1898	37541	"	170 53
		Total	$5,000 00

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SCHOOL FOR DEAF MUTES—CONTINUED.

Maintenance, Fuel, Lights and Other Expenses.

Appropriation 1897, $7,250.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 3, 1897	35397	James Simpson	$ 312 41
Sept. 9, 1897	35653	"	358 44
Oct. 7, 1897	35871	"	417 10
Nov. 11, 1897	36066	"	1,182 52
Dec. 4, 1897	36191	"	729 99
Jan. 4, 1898	36443	"	507 45
Feb. 7, 1898	36635	"	1,072 29
March 8, 1898	36800	"	385 45
April 13, 1898	37108	"	549 14
May 6, 1898	37229	"	445 91
June 7, 1898	37374	"	536 96
June 30, 1898	37542	"	752 34
		Total	$7,250 00

SCHOOL OF MINES.

Salaries, Etc.

Appropriation 1897, $5,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1897	35498	V. T. McGillycuddy	$ 366 65
Oct. 2, 1897	35824	"	274 99
Nov. 2, 1897	35998	"	685 53
Dec. 9, 1897	36233	"	441 66
Jan. 11, 1898	36486	"	508 32
March 7, 1898	36784	Robert L. Slagle	883 30
April 6, 1898	37031	"	[illegible] 32
May 10, 1898	37244	"	408 32
June 4, 1898	37349	"	608 32
June 30, 1898	37565	"	414 59
		Total	$5,000 00

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SCHOOL OF MINES—CONTINUED.

Maintenance, Fuel and Lights.

Appropriation 1897, $2,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1897	35499	V. T. McGillycuddy	$ 418 54
Nov. 2, 1897	35999	"	359 32
Dec. 9, 1897	36234	"	251 89
March 7, 1898	36785	Robert L. Slagle	218 35
March 9, 1898	36811	Eimer & Amend	400 00
April 6, 1898	37032	Robert L. Slagle	70 40
May 10, 1898	37245	"	81 67
June 4, 1898	37350	"	38 58
June 30, 1898	37566	"	161 25
		Total	$2,000 00

Field Explorations, Surveys, Maps and Bulletins.

Appropriation 1897, $500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1897	35501	V. T. McGillycuddy	$ 5 00
Dec. 9, 1897	36237	"	13 25
June 4, 1898	37351	Robert L. Slagle	48 10
June 30, 1898	37567	"	433 65
		Total	$500 00

Instruments and Six Ton Smelter.

Appropriation 1897, $700.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1897	35500	V. T. McGillicuddy	$ 285 00
Nov. 2, 1897	36000	"	348 66
Dec. 9, 1897	36236	"	49 65
March 7, 1898	36786	Robert L. Slagle	3 24
April 6, 1898	37033	"	13 45
		Total	$700 00

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SCHOOL OF MINES—CONTINUED.

Improvements and Repairs.

Appropriation 1897, 400.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Nov. 2, 1897	36001	V. T. McGillycuddy	$ 222 80
Dec. 9, 1897	36235	"	137 67
March 7, 1898	36787	Robert L. Slagle	34 25
April 6, 1898	37024	"	5 78
		Total	$400 00

SECRETARY OF STATE.

Salary.

Appropriation 1897. $1,800.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 31, 1897	35335	Wm. H. Roddle	$ 150 00
Sept. 1, 1897	35572	"	150 00
Sept. 30, 1897	35778	"	150 00
Oct. 30, 1897	35963	"	150 00
Nov. 30, 1897	36130	"	150 00
Jan. 3, 1898	36414	"	150 00
Feb. 1, 1898	36606	"	150 00
Feb. 28, 1898	36704	"	150 00
April 1, 1898	36956	"	150 00
April 30, 1898	37157	"	150 00
May 31, 1898	37292	"	150 00
June 30, 1898	37545	"	150 00
		Total	$1,800 00

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SECRETARY OF STATE—CONTINUED.

Clerk Hire.

Appropriation 1897, $2,300.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 30, 1897	35328	H. M. Sterud	$ 100 00
July 31, 1897	35336	Philip Lawrence	100 00
Aug. 20, 1897	35511	"	100 00
Sept. 1, 1897	35573	H. M. Sterud	100 00
Sept. 30, 1897	35771	Philip Lawrence	100 00
Oct. 1, 1897	35784	H. M. Sterud	100 00
Oct. 29, 1897	35947	Philip Lawrence	100 00
"	35948	H. M. Sterud	100 00
Nov. 30, 1897	36181	Philip Lawrence	100 00
"	36132	H. M. Sterud	100 00
Jan. 3, 1898	36410	"	100 00
"	36415	Philip Lawrence	100 00
Jan. 29, 1898	36561	H. M. Sterud	90 00
Jan. 31, 1898	36569	Philip Lawrence	100 00
Feb. 28, 1898	36705	"	100 00
"	36706	H. M. Sterud	90 00
March 30, 1898	36903	"	90 00
March 31, 1898	36919	Philip Lawrence	100 00
April 30, 1898	37155	H. M. Sterud	90 00
"	37156	Philip Lawrence	100 00
May 31, 1898	37290	H. M. Sterud	90 00
"	37291	Philip Lawrence	100 00
June 30, 1898,	37546	"	100 00
"	37547	H. M. Sterud	50 00
		Total	$2,300 00

Stenographer.

Appropriation 1897, $480.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 31, 1897	35334	Gertrude Pattison	$ 40 00
Sept. 1, 1897	35571	"	40 00
Sept. 30, 1897	35773	"	40 00
Oct. 29, 1897	35946	"	40 00
Nov. 30, 1897	36128	"	40 00
Jan. 3, 1898	36413	"	40 00
Jan. 31, 1898	36568	"	40 00
Feb. 28, 1898	36703	"	40 00
March 31, 1898	36918	"	40 00
April 28, 1898	37144	"	40 00
May 31, 1898	37293	"	40 00
June 30, 1898	37544	"	40 00
		Total	$480 00

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SECRETARY OF STATE—CONTINUED.

Stationery, Incidentals and Other Expenses.

Appropriation 1897, $1,400.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 20, 1897	35299	H. M. Sterud	$ 51 28
Aug. 4, 1897	35407	Philip Lawrence	78 69
Aug. 30, 1897	35531	Carter Publishing Co	21 75
Sept. 2, 1897	35591	Brown & Saenger	43 25
Oct. 1, 1897	35804	Philip Lawrence	66 25
Oct. 13, 1897	35898	Perkins Bros. Co	5 40
Oct. 16, 1897	35910	H. F. Denton	10 00
Oct. 19, 1897	35914	Geo. D. Barnard & Co	109 25
Nov. 1, 1897	35992	Philip Lawrence	46 06
Nov. 11, 1897	36067	Brown & Saenger	21 85
Nov. 30, 1897	36129	H. F. Denton	2 75
Dec. 1, 1897	36136	W. M. Kemp	4 65
"	36159	Philip Lawrence	30 51
"	36165	W. S. Rowe, Treas	5 00
Dec. 2, 1897	36174	Dewell & Wheelon	15 00
Dec. 4, 1897	36185	Philip Lawrence	16 00
Dec. 6, 1897	36202	Gertrude Pattison	50 00
"	36203	Oscar Corwine	37 81
Dec. 7, 1897	36207	Josef Stainer	4 50
Dec. 13, 1897	36259	W. G. Yates	8 25
Dec. 18, 1897	36283	Philip Lawrence	20 00
Jan. 3, 1898	36412	H. F. Denton	9 50
"	36438	Philip Lawrence	13 14
Jan. 4, 1898	36447	Eppie McMillan	20 00
Jan. 13, 1898	36496	Minneapolis Stamp and Stencil Co	14 25
Jan. 20, 1898	36519	Brown & Saenger	6 50
"	36520	Philip Lawrence	14 00
"	36521	Geo. D. Barnard & Co	7 75
Feb. 1, 1898	36602	American Express Co	5 96
"	36605	W. M. Kemp	6 15
"	36607	Avaline Harrington	4 60
"	36612	W. G. Yates	8 00
"	36618	H. F. Denton	8 00
Feb. 2, 1898	36619	Philip Lawrence	13 15
Feb. 5, 1898	36633	"	20 00
Feb. 8, 1898	36638	Carter Publishing Co	4 80
Feb. 19, 1898	36685	W. S. Rowe	13 75
March 1, 1898	36738	American Express Co	6 14
March 4, 1898	36764	Geo. D. Barnard & Co	33 85
March 11, 1898	36826	Philip Lawrence	38 88
March 31, 1898	36920	American Express Co	4 83
April 2, 1898	36980	Brown & Saenger	32 15
"	36981	Philip Lawrence	30 26
April 5, 1898	37027	Daily Capital Co	24 75
May 2, 1898	37170	American Express Co	2 86
May 4, 1898	37217	Philip Lawrence	9 29
May 7, 1898	37232	W. M. Kemp	4 30
May 14, 1898	37258	Philip Lawrence	16 00
May 28, 1898	37285	Carter Publishing Co	15 50
June 1, 1898	37305	American Express Co	4 89
"	37311	W. G. Yates	8 00
"	37331	Philip Lawrence	8 85
June 6, 1898	37361	Brown & Saenger	78 50
"	37362	Thos. H. Brown	4 25
June 10, 1898	37397	H. F. Denton	8 75
June 17, 1898	37465	Philip Lawrence	20 00
June 18, 1898	37471	Avaline Harrington	35 00
June 24, 1898	37489	Dewell & Wheelon	4 75
June 30, 1898	37548	Katie Westlund	3 00
"	37549	American Express Co	31 61
"	37572	Black Hawk Medicine Co	3 00
"	37577	Carter Publishing Co	4 25

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SECRETARY OF STATE—CONTINUED.

Stationery, Incidentals and Other Expenses.

Appropriation 1897, $1,400.00—Continued.

DATE	No.	TO WHOM ISSUED	AMOUNT
June 30, 1898	37621	Philip Lawrence	$ 9 84
"	37622	Brown & Saenger	37 50
"	37623	Hettie M. Sproul	30 00
"	37624	Black Hawk Medicine Co	10 45
"	37625	Philip Lawrence	60 75
		Total	$1,400 00

SOLDIERS' HOME.

Salaries Officers and Employes.

Appropriation 1897, $6,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 16, 1897	35496	Arthur Linn	531 63
Sept. 10, 1897	35719	"	531 63
Oct. 11, 1897	35882	"	527 59
Nov. 13, 1897	36073	"	524 13
Dec. 14, 1897	36263	"	531 63
Jan. 7, 1898	36470	"	541 63
Feb. 9, 1898	36660	"	545 30
March 9, 1898	36808	"	553 30
April 8, 1898	37075	"	569 30
May 12, 1898	37251	"	545 30
June 7, 1898	37375	"	545 30
June 30, 1898	37616	"	553 26
		Total	$6,500 00

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SOLDIERS' HOME—CONTINUED.

Maintenance, Fuel and Lights, Repairs and Expense of Commissioners.

Appropriation 1897, $20,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 24, 1897	35308	C. S. Palmer	$ 63 89
July 26, 1897	35316	Harvey Gunderson	44 80
July 28, 1897	35322	A. L. Van Osdel	39 77
Aug. 16, 1897	35494	Edgar E. Clough	21 55
"	35495	Arthur Linn	1333 22
Sept. 10, 1897	35718	Edgar E. Clough	10 00
"	35720	Arthur Linn	2718 89
Sept. 15, 1897	35732	A. L. Van Osdel	21 00
Oct. 2, 1897	35832	O. E. Dewey	81 05
Oct. 6, 1897	35865	Harvey Gunderson	40 90
"	35866	C. S. Palmer	64 75
Oct. 11, 1897	35884	Arthur Linn	1435 95
"	35885	A. L. Van Osdel	49 82
"	35886	E. E. Clough	25 40
Nov. 13, 1897	36074	Arthur Linn	1975 86
Dec. 14, 1897	36264	"	1986 60
"	36265	Edgar E. Clough	20 00
Dec. 16, 1897	36276	A. L. Van Osdel	20 00
Jan. 7, 1898	36471	Arthur Linn	1935 53
Jan. 12, 1898	36491	E. E. Clough	20 20
Jan. 17, 1898	36505	O. E. Dewey	16 15
Jan. 20, 1898	36514	Harvey Gunderson	6 95
Jan. 22, 1898	36523	A. L. Van Osdel	18 40
Jan. 26, 1898	36542	Edgar E. Clough	56 65
Feb. 9, 1898	36661	Arthur Linn	1282 90
"	36662	Edgar E. Clough	10 00
Feb. 16, 1898	36682	A. L. Van Osdel	10 00
March 9, 1898	36809	Arthur Linn	1216 47
"	36810	Edgar E. Clough	10 00
March 10, 1898	36812	A. L. Van Osdel	11 00
April 8, 1898	37076	Arthur Linn	1616 09
April 18, 1898	37111	A. L. Van Osdel	12 00
April 19, 1898	37115	E. E. Clough	15 00
May 12, 1898	37252	Arthur Linn	1008 14
May 17, 1898	37259	E. E. Clough	10 00
June 7, 1898	37376	Arthur Linn	1180 83
"	37377	E. E. Clough	10 00
"	37378	A. L. Van Osdel	10 00
June 9, 1898	37395	"	10 00
June 30, 1898	37613	E. E. Clough	22 80
"	37614	A. L. Van Osdel	10 00
"	37615	Arthur Linn	1552 34
		Total	$20,000 00

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SOLDIERS AND SAILORS.

Burial of Deceased.

Appropriation 1897, $1000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 21, 1897	35303	County Judge Hughes County	$ 10 00
July 22, 1897	35304	" Minnehaha County	50 00
July 24, 1897	35309	" Lincoln "	48 00
July 27, 1897	35321	" Faulk "	45 00
Aug. 3, 1897	35398	" Brown "	45 00
Aug. 16, 1897	35497	" Faulk "	5 00
Sept. 11, 1897	35723	" McCook "	5 00
Sept. 13, 1897	35724	" Spink "	3 50
Sept. 15, 1897	35733	" Sanborn "	28 00
Oct. 1, 1897	35806	" Fall River "	39 00
Oct. 16, 1897	35908	" Spink "	50 00
Nov. 29, 1897	36107	" " "	34 00
Dec. 13, 1897	36252	" Lawrence "	45 00
Dec. 14, 1897	36266	" Fall River "	39 00
Jan. 3, 1898	36390	" " "	39 00
Jan. 8, 1898	36477	" Sully "	50 00
Jan. 22, 1898	36524	" Turner "	36 50
Feb. 1, 1898	36593	" Fall River "	78 00
April 4, 1898	37007	" Turner "	45 00
April 20, 1898	37120	" Brown "	45 00
May 3, 1898	37210	" Turner "	43 50
"	37211	" Fall River "	39 00
May 9, 1898	37238	" Faulk "	42 50
June 2, 1898	37335	" Potter "	4 00
June 30, 1898	37595	" Hanson "	45 00
"	37631	" Codington "	9 50
"	37636	" Fall River "	39 00
"	37637	" " "	37 50
		Total	$ 1,000 00

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SPEARFISH NORMAL SCHOOL.

Salaries Teachers and Employes.

Appropriation 1897, $10,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 10, 1897	35476	F. L. Cook	$ 833 34
Sept. 2, 1897	35589	"	833 34
Oct 2, 1897	35825	"	883 34
Nov. 3, 1897	36007	"	883 34
Dec. 7, 1897	36210	"	883 34
Jan. 6, 1898	36468	"	883 34
Feb. 9, 1898	36659	"	883 34
March 7, 1898	36782	"	883 34
April 7, 1898	37056	"	883 34
May 2, 1898	37189	"	883 34
June 4, 1898	37347	"	883 34
June 30, 1898	37632	"	883 26
		Total	$10,500 00

Maintenance.

Appropriation 1897, $1,300.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 4, 1897	35604	F. L. Cook	$ 498 95
Oct. 13, 1897	35895	"	801 05
		Total	$1,300 00

Fuel and Lights.

Appropriation 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Nov. 3, 1897	36008	F. L. Cook	$ 116 15
Jan. 6, 1898	36469	"	158 10
March 7, 1898	36783	"	47 60
April 7, 1898	37057	"	130 47
June 4, 1898	37348	"	157 00
June 30, 1898	37633	"	390 68
		Total	$1,000 00

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SPEARFISH NORMAL SCHOOL—CONTINUED.

Repairs.

Appropriation 1897, $400.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 4, 1897	35605	F. L. Cook	$ 275 00
Oct. 13, 1897	35896	"	117 90
June 30, 1898	37634	"	7 10
		Total	$400 00

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STATE HOUSE.

Maintenance.

Appropriation 1897, $3,750.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 20, 1897	35294	Even Knutsen	$ 50 00
July 30, 1897	35329	"	25 00
Aug. 2, 1897	35338	Louis Hegglund	29 00
"	35340	Rust Owen Lumber Co	43 50
"	35341	J. C. Eager & Co	26 25
Aug. 3, 1897	35402	Jno. R. Rye	28 57
Aug. 4, 1897	35408	Philip Lawrence	57 52
"	35411	Arthur Aylesworth	55 77
Aug. 5, 1897	35454	Pierre Gas Fitting & Plumbing Co	18 00
Aug. 28, 1897	35525	Even Knutsen	65 00
Sept. 1, 1897	35567	"	10 00
Sept. 2, 1897	35596	Arthur Aylesworth	25 10
Sept. 30, 1897	35770	Even Knutsen	75 00
Oct. 1, 1897	35805	Philip Lawrence	30 51
Oct. 2, 1897	35809	Pierre Light & Water Co	23 85
Oct. 14, 1897	35905	R. Brandhuber	16 50
Oct. 25, 1897	35925	Adam Heinzkill	39 00
Oct. 30, 1897	35964	Even Knutsen	50 00
Nov. 1, 1897	35979	"	25 00
"	35991	Philip Lawrence	15 20
Nov. 5, 1897	36025	Rust Owen Lumber Co	40 75
Nov. 8, 1897	36043	"	690 50
Nov. 19, 1897	36092	H. E. Cutting	40 50
Nov. 29, 1897	36109	John Peterson	7 75
Nov. 30, 1897	36133	Even Knutsen	50 00
Dec. 1, 1897	36138	W. M. Kemp	4 35
"	36158	Arthur Aylesworth, Sup't	70 00
"	36160	Philip Lawrence	3 20
"	36164	Geo. K. March	15 75
"	36166	Linell & Logan	2 90
Dec. 4, 1897	36184	Louis Greenough	5 23
"	36196	Linell & Logan	13 30
Dec. 15, 1897	36267	National Bank of Commerce, acc't Even Knutsen	25 00
Dec. 21, 1897	36339	H. E. Cutting	54 00
"	36342	R. H. Sebree	10 50
Dec. 29, 1897	36369	Louis Hegglund	25 50
Jan. 3, 1898	36400	First National Bank, Pierre, S. D., acc't Even Knutsen	15 00
"	36434	Even Knutsen	60 00
"	36439	Philip Lawrence	5 78
Jan. 13, 1898	36497	Brown & Saenger	500 00
Jan. 14, 1898	36501	I. A. Fisher	5 55
Jan. 17, 1898	36504	Rust Owen Lumber Co	21 38
Jan. 20, 1898	36522	Brown & Saenger	16 00
Jan. 25, 1898	36541	F. L. Fuller	9 00
Feb. 1, 1898	36608	Jno. R. Nye	6 85
"	36609	Brown & Saenger	2 25
"	36610	J. C. Eager & Co	5 25
"	36617	Even Knutsen	75 00
Feb. 2, 1898	36620	Philip Lawrence	14 66
March 1, 1898	36734	John Frisk	8 00
"	36735	Pierre Light & Water Co	153 08
March 2, 1898	36745	Even Knutsen	75 00
March 30, 1898	36904	"	75 00
March 31, 1898	36921	John Frisk	8 50
April 1, 1898	36957	Ole Westlund	6 84
"	36962	Pierre Light & Water Co	45 45
April 2, 1898	36982	J. C. Eager & Co	6 33
"	36983	Louis Greenough	4 05
"	36984	Philip Lawrence	10 55
April 28, 1898	37141	C. D. Mead, Ag't	21 00
April 29, 1898	37151	John Frisk	20 00
May 2, 1898	37167	Pierre Light & Water Co	32 60

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STATE HOUSE—CONTINUED.

Maintenance.

Appropriation 1897, $3,750.00—Continued.

DATE	No.	TO WHOM ISSUED	AMOUNT
"	37168	Even Knutsen	$ 75 00
"	37171	Ole Westlund	29 47
May 9, 1898	37237	J. D. Hilger	7 20
May 20, 1898	37264	Geo. D. Barnard & Co	100 00
June 1, 1898	37312	L. M. Jones	75 00
"	37328	Pierre Light & Water Co	17 55
"	37329	A. A. Pond	4 50
"	37330	Philip Lawrence	12 30
June 3, 1898	37344	G. D. Parr, City Auditor	13 00
June 6, 1898	37363	Geo. D. Barnard & Co	100 00
June 30, 1898	37534	Louis Hegglund	3 00
"	37570	E. M. Clark & Sons	16 32
"	37571	L. M. Jones	75 00
"	37576	"	6 50
"	37610	H. E. Cutting	135 00
"	37626	L. M. Jones	2 40
"	37627	Rust Owen Lumber Co	2 90
"	37628	Pierre Water Works	32 55
"	37629	Philip Lawrence	12 10
"	37635	Brown & Saenger	59 09
		Total	$3,750 00

SUPERINTENDENT OF PUBLIC INSTRUCTION.

Salary.

Appropriation 1897, $1,800.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35345	Frank Crane	$ 150 00
Sept. 8, 1897	35650	"	150 00
Sept. 28, 1897	35763	"	150 00
Oct. 6, 1897	36029	"	150 00
Dec. 4, 1897	36186	"	150 00
Jan. 12, 1898	36488	"	150 00
Jan. 28, 1898	36547	"	150 00
Feb. 28, 1898	36707	"	150 00
March 29, 1898	36900	"	150 00
June 9, 1898	37393	"	300 00
June 22, 1898	37484	"	150 00
		Total	$1,800 00

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SUPERINTENDENT OF PUBLIC INSTRUCTION

—CONTINUED.

Deputy, Clerk Hire, Stenographer.

Appropriation 1897, $1,600.00.

DATE		No.	TO WHOM ISSUED	AMOUNT
Aug.	14, 1897	35489	M. A. Lange	$ 100 00
Sept.	1, 1897	35560	Sophie G. De Land	3 10
Sept.	4. 1897	35609	M. A. Lange	100 00
Sept.	16, 1897	35735	Sophie G. De Land	4 70
Oct.	1, 1897	35787	M. A. Lange	100 00
Nov.	1, 1897	35994	"	100 00
Nov.	30, 1897	36119	Sophie G. De Land	3 10
Dec.	4, 1897	36187	Martha C. Crane	75 00
	"	36193	M. A. Lange	100 00
Jan.	3, 1898	36427	Sophie G. De Land	4 00
Jan.	10, 1898	36484	M. A. Lange	100 00
Jan.	28, 1898	36548	Martha C. Crane	75 00
	"	36552	Avaline Harrington	1 00
Jan.	31, 1898	36571	Sophie G. De Land	21 30
Feb.	1, 1898	36615	M. A. Lange	100 00
Feb.	28, 1898	36708	"	100 00
	"	36709	Martha C. Crane	75 00
	"	36710	Sophie G. De Land	11 30
March	29, 1898	36901	Martha C. Crane	75 00
March	31, 1898	36915	M. A. Lange	100 00
April	4, 1898	37009	Sophie G. De Land	4 10
April	30, 1898	37165	"	3 40
	"	37166	M. A. Lange	100 00
May	31, 1898	37300	"	100 00
June	18, 1898	37472	Avaline Harrington	1 20
June	21, 1898	37481	"	1 00
June	22, 1898	37483	Martha C. Crane	40 00
June	28, 1898	37510	M. A. Lange	100 00
June	30, 1898	37574	Sophie G. De Land	1 80
			Total	$1,600 00

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SUPERINTENDENT OF PUBLIC INSTRUCTION.

Stationery, Blanks, Printing, Traveling Expenses and Incidentals.

Appropriation 1897, $1,600.00.

Date	No.	To Whom Issued	Amount
July 28, 1897	35323	H. F. Denton	$ 4 00
Aug. 2, 1897	35350	American Express Co	2 05
"	35388	Dewell & Whee on	1 25
Aug. 4, 1897	35412	Western Union Telegraph Co	2 25
Aug. 7, 1897	35466	Frank Crane	158 45
"	35467	Ransom & Cory	15 50
Aug. 10, 1897	35483	H. F. Denton	3 50
Aug. 21, 1897	35512	Dewell & Wheelon	28 00
Sept. 3, 1897	35593	Western Union Telegraph Co	4 80
Sept. 7, 1897	35647	American Express Co	2 60
Sept. 8, 1897	35651	Frank Crane	82 23
Oct. 1, 1897	35790	Western Union Telegraph Co	2 19
Oct. 12, 1897	35893	Frank Crane	63 85
"	35894	Ransom & Cory	41 00
Oct. 14, 1897	35902	Carter Publishing Co	8 00
Oct. 18, 1897	35912	American Express Co	3 15
Oct. 21, 1897	35916	Frank Crane	94 40
Oct. 28, 1897	35944	H. F. Denton	5 00
Nov. 5, 1897	36021	Western Union Telegraph Co	2 98
Nov. 8, 1897	36042	Ransom & Cory	33 00
"	36045	W. M. Kemp	3 90
Nov. 9, 1997	36046	American Express Co	3 45
Nov. 10, 1897	36051	H. F. Denton	3 75
Nov. 19, 1897	36089	Brown & Saenger	75 00
Nov. 20, 1897	36093	H. F. Denton	10 00
Nov. 30, 1897	36134	American Express Co	1 95
Dec. 1, 1897	36161	Western Union Telegraph Co	1 20
Dec. 4, 1897	36188	Frank Crane	35 72
"	36189	Brown & Saenger	1 85
"	36194	M. A. Lange	4 04
Dec. 7, 1897	36214	Dewell & Wheelon	1 75
Dec. 13, 1397	36251	Ranson & Cory	15 00
Dec. 15, 1897	36269	H. F. Denton	3 50
Jan. 3, 1898	36426	American Express Co	1 95
"	36435	Western Union Telegraph Co	5 72
Jan. 12, 1898	36489	Frank Crane	18 95
"	36490	Ransom & Cory	23 00
Jan. 19, 1898	36511	H. F. Denton	10 00
Jan. 22, 1898	36527	Perkins Bros. Co	23 50
Jan. 24, 1898	36536	Frank Crane	99 05
Feb. 1, 1898	36597	Western Union Telegraph Co	10 97
"	36603	American Express Co	80
Feb. 1, 1898	36604	W. M. Kemp	5 45
"	36616	M. A. Lange	10 33
Feb. 8, 1898	36639	Carter Publishing Co	10 65
Feb. 23, 1898	36689	H. F. Denton	25 50
March 1, 1898	36739	Dewell & Wheelon	3 50
"	36742	Western Union Telegraph Co	4 22
"	36743	Frank Crane	113 71
March 8, 1898	36807	"	50 00
March 14, 1898	36830	J. F. Halladay	30 00
March 16, 1898	36842	Geo. D. Barnard & Co	18 55
March 26, 1898	36891	Dewell & Wheelon	7 00
March 29, 1898	36902	Frank Crane	7 43
March 31, 1898	36916	M. A. Lange	25 00
"	36917	American Express Co	4 27
April 1, 1898	36961	Western Union Telegraph Co	3 01
April 2, 1898	36966	Ransom & Cory	40 00
"	36973	Brown & Saenger	13 50
"	36974	Minneapolis Stamp & Stencil Co	14 00
April 19, 1898	37116	Daily Capital	10 00
May 3, 1898	37214	Western Union Telegraph Co	2 10

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SUPERINTENDENT OF PUBLIC INSTRUCTION

—CONTINUED.

Stationery, Blanks, Printing, Traveling Expenses and Incidentals.

Appropriation 1897, $1,600.00—Continued.

DATE	No.	TO WHOM ISSUED	AMOUNT
May 24, 1898	37271	Frank Crane	$ 55 37
June 1, 1898	37306	American Express Co	1 85
"	37332	Western Union Telegraph Co	3 95
June 9, 1898	37394	Frank Crane	16 79
June 10, 1898	37396	Ransom & Cory	30 50
"	37472	"	21 00
June 24, 1898	37490	Dewell & Wheelon	7 00
June 27, 1898	37500	Sophie G. De Land	2 40
June 30, 1898	37563	W. M. Kemp	50
"	37575	M. A. Lange	2 15
"	37580	J. C. Eager & Co	2 25
"	37581	Western Union Telegraph Co	4 29
"	37589	Samuel Logan	2 70
"	37590	J. Lewis	6 75
"	37591	Frank Crane	71 71
		Reverted to Treasury	59 32
		Total	$1,600 00

SUPREME COURT.

Salary Judge First District.

Appropriation 1897, $2,500.00.

DATE	No	TO WHOM ISSUED	AMOUNT
July 31, 1897	35332	D. Corson	$ 208 33
Aug. 31, 1897	35533	"	208 33
Oct. 1, 1897	35786	"	208 33
Oct. 30, 1897	35958	"	208 34
Nov. 30, 1897	36122	"	208 33
Dec. 30, 1897	36372	"	208 34
Jan. 31, 1898	36562	"	208 33
Feb. 28, 1898	36700	"	208 33
March 31, 1898	36906	"	208 34
April 30, 1898	37158	"	208 33
May 31, 1898	37288	"	208 33
June 30, 1898	37531	"	208 34
		Total	$2,500 00

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SUPREME COURT—CONTINUED.

Salary Judge Second District.

Appropriation 1897, $2,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35356	D. Haney	$ 208 33
Aug. 31, 1897	35534	"	208 33
Sept. 30, 1897	35769	"	208 33
Oct. 30, 1897	35959	"	208 34
Nov. 30, 1897	36123	"	208 33
Dec. 30, 1897	36373	"	208 34
Jan. 31, 1898	36563	"	208 33
Feb. 28, 1898	36701	"	208 33
March 31, 1898	36907	"	208 34
April 30, 1898	37159	"	208 33
May 24, 1898	37278	"	208 33
June 17, 1898	37466	"	208 33
June 20, 1898	37477	"	01
		Total	$2,500 00

Salary Judge Third District.

Appropriation 1897, $2,500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 28, 1897	35324	H. G. Fuller	$ 208 33
Aug. 30, 1897	35532	"	208 33
Sept. 30, 1897	35767	"	208 33
Oct. 30, 1897	35960	"	208 34
Nov. 26, 1897	36102	"	208 33
Dec. 20, 1897	36284	"	208 34
Jan. 25, 1898	36540	"	208 33
Feb. 26, 1898	36699	"	208 33
March 28, 1898	36898	"	208 34
April 25, 1898	37127	"	208 33
May 24, 1898	37273	"	208 33
June 24, 1898	37491	"	208 34
		Total	$2,500 00

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SUPREME COURT.—CONTINUED.

Marshal, Librarian and Stenographer.

Appropriation 1897, $1,440.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 2, 1897	35337	Thad Fuller	$ 60 00
"	35341	Jas. S. Sebree	60 00
Aug. 31, 1897	35535	"	60 00
"	35536	Thad Fuller	60 00
Sept. 30, 1897	35766	"	60 00
"	35768	Jas. S. Sebree	60 00
Oct. 30, 1897	35961	"	60 00
"	35962	Thad Fuller	60 00
Nov. 30, 1897	36124	Jas. S. Sebree	60 00
"	36125	Thad Fuller	60 00
Dec. 28, 1897	36364	"	60 00
Dec. 30, 1897	46374	Jas. S Sebree	60 00
Jan. 28, 1898	36549	Thad Fuller	60 00
Jan. 31, 1898	36564	Jas. S. Sebree	60 00
Feb 26, 1898	36698	Thad Fuller	60 00
Feb. 28, 1898	36702	Jas. S. Sebree	60 00
March 31, 1898	36908	"	60 00
"	36909	Thad Fuller	60 00
April 29, 1898	37152	"	60 00
April 30, 1898	37160	Jas. S. Sebree	60 00
May 24, 1898	37272	Thad Fuller	60 00
May 31, 1898	37289	Jas. S. Sebree	60 00
June 30, 1898	37529	Thad Fuller	60 00
"	37530	Jas. S. Sebree	60 00
		Total	$1,440 00

Reporter—Salary.

Appropriation 1897, $800.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 30, 1897	35772	R. W Stewart	$ 200 00
Dec. 30, 1897	36371	"	200 00
March 31, 1898	36932	"	200 00
June 30, 1898	37528	"	200 00
		Total	$800 00

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SUPREME COURT—CONTINUED.

Expense—Reporter.

Appropriation 1897, $125 00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1897	35506	R. W. Stewart	$ 47 35
Sept. 21, 1897	35748	"	57 20
Oct. 14, 1897	35908	Carter Publishing Co.	6 25
Dec. 1, 1897	36137	W. M. Kemp	80
Feb. 1, 1898	36596	Blackhawk Medicine Co.	1 00
June 30, 1898	37611	Ivan W. Goodner	9 90
"	37612	Carter Publishing Co.	2 50
		Total	$125 00

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SUPREME COURT—CONTINUED.

Law Books, Stationery, Express, Incidentals.

Appropriation 1897, $1,100.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 7, 1897	35225	Bancroft-Whitney Co	$ 16 00
"	35226	Jno. R. Nye	5 50
July 13, 1897	35251	West Publishing Co	40 25
July 15, 1897	35262	Josef Stainer	39 50
July 20, 1897	35293	H. G. Tilton	9 00
Aug. 2, 1897	35387	W. S. Rowe	5 00
Aug. 4, 1897	35410	Edward Thompson Co	6 00
Aug. 5, 1897	35451	American Express Co	6 00
Aug 21, 1897	35514	Linell & Logan	51 75
Aug. 23, 1897	35516	C. W. Dumont	6 00
Sept. 3, 1897	35594	W. S. Rowe	3 00
Sept. 13, 1897	35728	Carter Publishing Co	4 45
Sept. 30, 1897	35765	Jessie Fuller	8 34
Oct. 1, 1897	35791	The Lawyers' Co-operative Pub. Co	5 00
Oct. 2, 1897	35831	Dewell & Wheelon	57 85
Oct. 4, 1897	35852	W. S. Rowe, Treas	2 50
Oct. 8, 1897	35875	Carter Publishing Co	5 50
Oct. 9, 1897	35881	Edward Thompson Co	6 00
Oct. 18, 1897	35911	Carter Publishing Co	22 00
Oct. 22, 1897	35919	West Publishing Co	29 25
Nov. 1, 1897	35993	W. S. Rowe, Treas	2 50
Nov. 6, 1897	36031	American Express Co	6 00
Nov. 12, 1897	36069	T. H. Flood & Co	79 50
Nov. 29, 1897	36108	Jessie Fuller	8 80
Nov. 30, 1897	36126	H. F. Denton	10 00
Dec. 1, 1897	36162	W. S. Rowe, Treas	2 50
"	36163	Geo. K. March	16 75
Dec. 4, 1897	36195	Shelbyville Lounge and Desk Co	19 60
Dec. 6, 1897	36204	Dewell & Wheelon	7 50
Dec. 10, 1897	36238	R. N. Locke, P. M	10 90
Jan. 3, 1898	36418	W. S. Rowe	2 50
Jan. 17, 1898	36507	C. W. Dumont	6 00
Jan. 25, 1898	36538	Jessie Fuller	9 55
Jan. 27, 1898	36546	First Nat'l Bank Pierre, S. D., account of West Pub. Co	31 75
Feb. 1, 1898	36611	W. S. Rowe	2 50
Feb. 4, 1898	36624	American Express Co	6 00
"	36626	The Lawyers' Co-operative Pub. Co	10 00
Feb. 8, 1898	36640	Carter Publishing Co	4 00
"	36642	H. F. Denton	14 00
Feb. 12, 1898	36673	W. B. Morrison & Co	4 00
March 1, 1898	36741	W. S. Rowe	2 50
March 14, 1898	36831	Bancroft-Whitney Co	16 00
March 15, 1898	36855	Edward Thompson Co	6 00
March 23, 1898	36886	Perkins Bros. Co	5 90
March 28, 1898	36892	H. F. Denton	68 00
April 1, 1898	36958	W. S. Rowe	2 50
April 4, 1898	37006	C. W. Dumont	6 00
April 8, 1898	37082	The Lawyers' Co-operative Pub. Co	5 00
April 19, 1898	37118	Corliss, Macy & Co	6 75
April 21, 1898	37121	First Nat'l Bank Pierre, S. D., account of West Pub. Co	47 75
May 2, 1898	37172	Brown & Saenger	44 60
May 3, 1898	37204	W. S. Rowe	2 50
May 7, 1898	37231	American Express Co	6 00
May 9, 1898	37239	The Lawyers' Co-operative Pub. Co	179 00
May 20, 1898	37263	S. G. Dewell, P. M	43 60
June 4, 1898	37353	W. S. Rowe	2 50
June 17, 1898	37458	Edward Thompson Co	6 00
"	37459	Jessie Fuller	16 80
June 30, 1898	37585	W. S. Rowe, Treas	2 50
"	37588	J. Lewis	2 25
"	37601	First Nat'l Bank, Pierre, S. D., account of West Pub. Co	36 00
"	37609	Jessie Fuller	8 61
		Total	$ 1,100 00

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SUPREME COURT—CONTINUED.

Publication Reports, Vols. 9 & 10.

Appropriation 1897, $1,375.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
May 28, 1898	37287	First National Bank, Pierre, S. D., acc't A. L. Carter	$ 687 50
June 30, 1898	37608	First National Bank, Pierre, S. D., acc't A. L. Carter	687 50
		Total	$1,375 00

TREASURER OF STATE.

Salary.

Appropriation 1897, $1,800.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 14, 1897	35257	K. G. Phillips	$ 150 00
Aug. 31, 1897	35542	"	150 00
Sept. 18, 1897	35740	"	150 00
Oct. 28, 1897	35920	"	150 00
Nov. 29, 1897	36116	"	150 00
Jan. 3, 1898	36428	"	150 00
Feb. 10, 1898	36671	"	150 00
March 5, 1898	36772	"	150 00
March 26, 1898	36688	"	150 00
April 26, 1898	37133	"	150 00
May 24, 1898	37265	"	150 00
June 20, 1898	37476	"	150 00
		Total	$1,800 00

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TREASURER OF STATE—CONTINUED.

Deputy, Stenographer, Incidentals, Supplies, etc.

Appropriation 1897, $1,800.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 23, 1897	35307	W. A. Burrington	$ 125 00
July 31, 1897	35333	Gertrude Pattison	8 33
Aug. 2, 1897	35351	American Express Co	2 95
Aug. 5, 1897	35453	Western Union Telegraph Co	75
Aug. 25, 1897	35523	H. F. Denton	3 00
Aug. 26, 1897	35524	W. A. Burrington	125 00
Sept. 1, 1897	35570	Gertrude Pattison	8 33
Sept. 7, 1897	35648	American Express Co	1 20
Sept. 16, 1897	35730	Brown & Saenger	25 45
Sept. 18, 1897	35741	John Longstaff	32 00
Sept. 22, 1897	35749	W. A. Burrington	125 00
Sept. 30, 1897	35777	Gertrude Pattison	8 33
Oct. 1, 1897	35792	Western Union Telegraph Co	3 94
Oct. 27, 1897	35933	W. A. Burrington	125 00
Oct. 29, 1897	35949	Gertrude Pattison	8 33
Nov. 5, 1897	36022	Western Union Telegraph Co	84
Nov. 10, 1897	36053	W. S. Rowe, Treas	5 00
Nov. 22, 1897	36095	W. A. Burrington	125 00
Nov. 30, 1897	36127	Gertrude Pattison	8 33
Dec. 13, 1897	36248	W. A. Burrington	6 25
Dec. 15, 1897	36268	"	50 00
"	36271	Brown & Saenger	20 00
Dec. 24, 1897	36347	W. A. Burrington	75 00
Jan. 3, 1898	36402	American Express Co	1 10
"	36403	Sophie G. De Land	1 70
"	36416	Gertrude Pattison	8 33
"	36436	Western Union Telegraph Co	78
Jan. 5, 1898	36458	H. F. Denton	17 25
Jan. 12, 1898	36494	W. A. Burrington	1 51
Jan. 19, 1898	36512	H. F. Denton	8 00
Jan. 25, 1898	36539	W. A. Burrington	125 00
Jan. 29, 1898	36553	Avaline Harrington	50
Jan. 31, 1898	36570	Gertrude Pattison	8 33
Feb. 14, 1898	36678	K. G. Phillips, State Treas	1 07
Feb. 28, 1898	36716	W. A. Burrington	125 00
"	36717	Gertrude Pattison	8 33
March 1, 1898	36740	Western Union Telegraph Co	2 20
March 2, 1898	36755	W. S. Rowe	3 75
March 16, 1898	36838	W. A. Burrington	50 00
"	36841	Geo. D. Barnard & Co.	10 30
March 31, 1898	36922	Gertrude Pattison	8 33
"	36923	W. A. Burrington	75 00
April 1, 1898	36960	Western Union Telegraph Co	1 05
April 26, 1898	37132	W. A. Burrington	125 00
April 28, 1898	37138	Will A. Beach	5 50
April 29, 1898	37145	Gertrude Pattison	8 33
May 19, 1898	37261	W. A. Burrington	50 00
May 31, 1898	37294	"	75 00
"	37295	Gertrude Pattison	8 33
June 2, 1898	37340	Western Union Telegraph Co	5 34
June 3, 1898	37346	W. S. Rowe	3 75
June 16, 1898	37405	W. A. Burrington	75 00
June 18, 1898	37473	Avaline Harrington	3 25
June 27, 1898	37497	Sophie G. De Land	2 50
June 29, 1898	37511	W. A. Burrington	50 00
June 30, 1898	37543	Gertrude Pattison	8 33
"	37550	K. G. Phillips, State Treas	6 00
"	37564	W. M. Kemp	1 35

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TREASURER OF STATE—CONTINUED.

Deputy, Stenographer, Incidentals, Supplies, etc.

Appropriation 1898, $1,800.00—Continued.

DATE	No.	TO WHOM ISSUED	AMOUNT
June 30, 1898	37578	Katie Westlund	$ 70
"	37582	Western Union Telegraph Co.	3 98
"	37639	W. A. Burrington	17 08
		Total	$1,800 00

Making and Printing Report.

Appropriation 1897, $500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 16, 1897	35737	Gertrude Pattison	$ 25 00
Jan. 13, 1898	36498	John Longstaff	103 52
April 4, 1898	37008	"	3 75
		Reverted to Treasury	367 73
		Total	$ 500 00

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TREE PLANTING.

Bounty for 1897.

Appropriation 1897, $305.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 7, 1897	35621	T. N. Treat	$ 5 00
"	35622	M A. Hanton	20 00
"	35623	T. C. Young	10 00
"	35624	Joseph Faint	25 00
"	35625	L. McCurdy	10 00
"	35626	J. Sykes Wilson	6 00
"	35627	P. T. Gibson	6 00
"	35628	B. P. Nicholson	10 00
"	35629	Geo. W. Johnson	10 00
"	35630	Alex. T. Mann	22 00
"	35631	Solon M. Daboll	14 00
"	35632	C. J. Pucket	10 00
"	35633	Eliza J. Hatch	18 00
"	35634	M. E. McCallister	10 00
"	35635	C. L. Hillman	3 00
"	35636	L. R. Hillman	16 00
"	35637	C. S. Sexton	21 00
"	35638	James Halligan	10 00
"	35639	M. Byrne	10 00
"	35640	Priscilla Lamay	9 00
"	35641	Thos. McGlone	6 00
"	35642	A. E. Gray	10 00
"	35643	Pat Gillispie	9 50
"	35644	Coleman H. Hoffman	10 00
"	35645	John T. Bell	12 00
Oct. 26, 1897	35926	George G. Tooker	12 00
		Total	$305 00

UNORGANIZED COUNTIES.

Assessment.

Appropriation 1897, $1,560.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Oct. 27, 1897	35932	First Nat'l Bank, account of John M. Thompson	$ 301 10
Dec. 17, 1897	36280	First Nat'l Bank Pierre, S. D., account of John M. Thompson	302 90
Dec. 18, 1897	36282	Henry Corbin	220 00
Jan. 7, 1898	36473	Wm. Bradley, Executo	88 00
March 22, 1898	36873	Walter S. Hamilton	400 00
"	36874	Frank E. Wood	132 00
April 5, 1898	37019	Ethan Allen	100 00
June 30, 1898	37606	W. H. Palmer, Jr.	16 00
		Total	$1,560 00

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UNIVERSITY.

Salaries President, Teachers and Employes.

Appropriation 1897, $16,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 10, 1897	35477	Woodford D. Anderson	$ 1374 94
Sept. 4, 1897	35606	E. J. Wallace	1405 66
Oct. 2, 1897	35834	"	1665 93
Nov. 2, 1897	36002	"	1465 93
Dec. 11, 1897	36241	"	1465 93
Jan. 3, 1898	36387	"	1501 93
Feb. 10, 1898	36667	"	1513 93
March 7, 1898	36788	"	1513 93
April 5, 1898	37014	"	1513 93
May 2, 1898	37190	"	1513 93
June 7, 1898	37379	"	1063 96
		Total	$16,000 00

Maintenance.

Appropriation 1897, $3,950.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 10, 1897	35478	Woodford D. Anderson	$ 243 93
Sept. 4, 1897	35607	E. J. Wallace	429 99
Oct. 2, 1897	35836	"	2,375 94
Nov. 2, 1897	36003	"	886 81
Dec. 11, 1897	36242	"	13 33
		Total	$ 3,950 00

Fuel and Lights.

Appropriation 1897, $2,300.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 4, 1897	35608	E. J. Wallace	$ 228 02
Oct. 2, 1897	35835	"	312 62
Nov. 2, 1897	36004	"	545 86
Dec. 11, 1897	36243	"	606 71
Jan. 3, 1898	36388	"	185 00
Feb. 10, 1898	36668	"	272 37
March 7, 1898	36789	"	1 42
April 5, 1898	37015	"	148 00
		Total	$2,300 00

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UNIVERSITY—CONTINUED.

Janitor, Engineer and Librarian.

Appropriation 1897, $1,200.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Oct. 2, 1897	35837	E. J. Wallace	$ 115 00
Nov. 2, 1897	36005	"	115 00
Dec. 11, 1897	36244	"	115 00
Jan. 3, 1898	36389	"	115 00
Feb. 10, 1898	36670	"	115 00
March 7, 1898	36790	"	115 00
April 5, 1898	37016	"	125 00
May 2, 1898	37191	"	125 00
June 7, 1898	37380	"	145 00
June 30, 1898	37617	H. H. Blair, President Regents	115 00
		Total	$1,200 00

Library and Reading Room.

Appropriation 1897, $500.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Oct. 2, 1897	35838	E. J. Wallace	$ 5 00
Nov. 2, 1897	36006	"	106 50
Dec. 11, 1897	36245	"	167 58
Feb. 10, 1898	36669	"	61 25
March 7, 1898	36791	"	23 87
April 5, 1898	37017	"	50 00
May 2, 1898	37192	"	23 85
June 7, 1898	37381	"	61 95
		Total	$500 00

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WOMAN'S COMMITTEE OF INVESTIGATION FOR CHARITABLE AND PENAL INSTITUTIONS.

Per Diem and Expenses.

Appropriation 1897, $600.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Nov. 15, 1897	36075	Stella Hosmer Arnold	$ 73 07
"	36076	Mrs. H. K. Rise	57 77
"	36077	Anna R. Simmons	60 79
June 27, 1898	37498	Mrs. S. V. Arnold	78 37
"	37499	Anna R. Simmons	73 32
		Reverted to Treasury	256 68
		Total	$600 00

LEGISLATIVE ACCOUNT.

Per Diem Employes Senate.

Balance Appropriation 1897, $873.50.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 7, 1897	35227	T. M. Simmons	$ 100 00
July 24, 1897	310	"	100 00
Aug. 10, 1897	480	"	50 00
June 30, 1898	.....	Reverted to Treasury	623 50
		Total	$873 50

Employes—House.

Balance Appropriation 1897, $340.50.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 24, 1897	35519	Jonas H. Lien	$ 340 50

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LEGISLATIVE ACCOUNT,—CONTINUED.

Legislative Printing, Fifth Session.

Balance Appropriation 1897, $1,472.05.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 10, 1897	35242	W. G. Yates & Co	231 15
July 24, 1897	35315	American Express Co	39 32
Aug. 2, 1897	35352	" " "	42 71
Sept 30, 1897	35774	S. A. McElhinny	50 82
Oct. 2, 1897	35833	Carter Publishing Co	85 25
Oct. 7, 1897	35872	" " "	22 00
Oct. 11, 1897	35888	The News Printing Co	8 75
"	35889	Pioneer Times Publishing Co	8 75
"	35890	John Longstaff	8 75
"	35891	J. Tomlinson, Jr	8 75
Oct. 27, 1897	35931	Carter Publishing Co	14 25
Nov. 1, 1897	35990	American Express Co	204 84
Nov. 30, 1897	36135	" " "	10 71
Jan. 3, 1898	36401	" " "	41 52
Jan. 13, 1898	36499	John Longstaff	121 39
Feb. 8, 1898	36641	Carter Publishing Co	3 00
June 30, 1898		Unexpended Balance	570 09
		Total	$1,472 05

Legislative Printing, Fifth Session.

Balance Appropriation 1897, $4,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
June 30, 1898	.....	Unexpended Balance	$ 4,000 00

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INTEREST AND INCOME FUND.

Common School Lands.

1897 Apportionment No. 2, $42,067.74.

Date	No.	To Whom Issued	Amount
Dec. 20, 1897	36285	Treasurer Aurora County	$ 466 83
"	36286	" Beadle "	943 80
"	36287	" Bon Homme "	1,392 30
"	36288	" Brookings "	1,461 33
"	36289	" Brown "	1,663 74
"	36290	" Brule "	620 88
"	36291	" Buffalo "	75 66
"	36292	" Butte "	190 71
"	36293	" Campbell "	554 58
"	36294	" Charles Mix "	550 29
"	36295	" Clark "	709 41
"	36296	" Clay "	1,146 60
"	36297	" Codington "	974 22
"	36298	" Custer "	417 30
"	36299	" Davison "	707 46
"	36300	" Day "	1,276 86
"	36301	" Deuel "	725 40
"	36302	" Douglas "	555 75
"	36303	" Edmunds "	437 58
"	36304	" Fall River "	419 25
"	36305	" Faulk "	368 55
"	36306	" Grant "	1,067 43
"	36307	" Hamlin "	701 22
"	36308	" Hand "	564 72
"	36309	" Hanson "	569 40
"	36310	" Hughes "	413 79
"	36311	" Hutchinson "	1,715 22
"	36312	" Hyde "	178 62
"	36313	" Jerauld "	327 99
"	36314	" Kingsbury "	1,061 19
"	36315	" Lake "	1,084 67
"	36316	" Lawrence "	1,547 13
"	36317	" Lincoln "	1,412 97
"	36318	" Lyman "	93 21
"	36319	" McCook "	958 23
"	36320	" McPherson "	883 35
"	36321	" Marshall "	556 14
"	36322	" Meade "	562 63
"	36323	" Miner "	701 22
"	36324	" Minnehaha "	2,584 14
"	36325	" Moody "	890 37
"	36326	" Pennington "	620 10
"	36327	" Potter "	332 67
"	36328	" Roberts "	906 36
"	36329	" Sanborn "	553 02
"	36330	" Spink "	1,014 39
"	36331	" Stanley "	68 64
"	36332	" Sully "	199 29
"	36333	" Turner "	1,668 42
"	36334	" Union "	1,393 47
"	36335	" Walworth "	340 86
"	36336	" Yankton "	1,498 38
		Total	$42,067 74

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INTEREST AND INCOME FUND.

Common School Lands.

1898 Apportionment No. 1, $118,652.60.

DATE	No	TO WHOM ISSUED	AMOUNT
June 16, 1898	37406	Treasurer Aurora County	$ 1,316 70
"	37407	" Brule "	1,751 20
"	37408	" Brown "	4,692 60
"	37409	" Beadle "	2,662 00
"	37410	" Bon Homme "	3,927 00
"	37411	" Brookings "	4,121 70
"	37412	" Buffalo "	213 40
"	37413	" Butte "	537 90
"	37414	" Campbell "	1,564 20
"	37415	" Charles Mix "	1,552 10
"	37416	" Clark "	2,000 90
"	37417	" Clay "	3,234 00
"	37418	" Codington "	2,747 80
"	37419	" Custer "	1,177 00
"	37420	" Davison "	1,995 40
"	37421	" Day "	3,601 40
"	37422	" Deuel "	2,046 00
"	37423	" Douglas "	1,567 50
"	37424	" Edmunds "	1,234 20
"	37425	" Fall River "	1,182 50
"	37426	" Faulk "	1,039 50
"	37427	" Grant "	3,010 70
"	37428	" Hamlin "	1,977 80
"	37429	" Hand "	1,592 80
"	37430	" Hanson "	1,606 00
"	37431	" Hughes "	1,167 10
"	37432	" Hutchinson "	4,837 80
"	37433	" Hyde "	503 80
"	37434	" Jerauld "	925 10
"	37435	" Kingsbury "	2,993 10
"	37436	" Lake "	2,918 30
"	37437	" Lawrence "	4,363 70
"	37438	" Lincoln "	3,985 30
"	37439	" Lyman "	262 90
"	37440	" McCook "	2,702 70
"	37441	" McPherson "	2,491 50
"	37442	" Marshall "	1,568 60
"	37443	" Meade "	1,558 70
"	37444	" Miner "	1,977 90
"	37445	" Minnehaha "	7,288 60
"	37446	" Moody "	2,511 30
"	37447	" Pennington "	1,749 00
"	37448	" Potter "	938 30
"	37449	" Roberts "	2,556 40
"	37450	" Sanborn "	1,559 80
"	37451	" Spink "	2,861 10
"	37452	" Sully "	562 10
"	37453	" Stanley "	193 60
"	37454	" Turner "	4,705 80
"	37455	" Union "	3,930 30
"	37456	" Walworth "	961 40
"	37457	" Yankton "	4,226 20
		Total	$118,652 60

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INTEREST AND INCOME FUND—CONTINUED.

Agricultural College Endowment Lands.

Apportionment 1897, $545.94.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1897	35502	K. G. Phillips, Treasurer Board Regents	$ 323 66
Dec. 27, 1897	36358	" " "	222 28
		Total	$ 545 94

Madison Normal Endowment Lands.

Apportionment 1897, $271.84.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1897	35503	K. G. Phillips, Treasurer Board Regents	$ 70 00
Dec. 27, 1897	36359	" " "	201 84
		Total	$ 271 84

University Endowment Lands.

Apportionment 1897, $245.70.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1887	35504	K. G. Phillips, Treasurer Board Reg nts	$ 73 20
Dec. 27, 1897	36362	" " "	172 50
		Total	$ 245 70

School of Mines Endowment Lands.

Apportionment 1897, $23.20.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 18, 1897	35505	K. G. Phillips, Treasurer Board Regents	$ 12 80
Dec. 27, 1897	36360	" " "	10 40
		Total	$ 23 20

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INTEREST AND INCOME FUND—CONTINUED.

Springfield Normal School Endowment Lands.

Apportionment 1897, $271.88.

DATE	No.	TO WHOM ISSUED	AMOUNT
Oct. 13, 1897	35897	K. G. Phillips	$ 262 28
Dec. 27, 1897	36361	"	9 60
		Total	$ 271 88

Reform School Endowment Lands.

Apportionment 1897, $153.77.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 7, 1897	35232	C. W. Ainsworth, Supt.	$ 112 97
Dec. 27, 1897	36363	"	40 80
		Total	$ 153 77

School for Deaf Mutes Endowment Lands.

Apportionment 1897, $218.60.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 7, 1897	35233	James Simpson	$ 193 00
Jan. 4, 1898	36444	"	25 60
		Total	$ 218 60

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PERMANENT SCHOOL FUND.

Investment.

Apportionment 1897, 171,093.00.

Date	No.	To Whom Issued	Amount
July 7, 1897	35228	Treasurer Bon Homme County	$ 3,750 00
"	35229	" Douglas "	1,855 00
"	35230	" Jerauld "	1,085 00
"	35231	" Kingsbury "	3,265 00
"	35234	" Turner "	850 00
July 9, 1897	35235	" Hamlin "	1,025 00
July 12, 1897	35245	" Yankton "	300 00
July 13, 1897	35248	" Aurora "	2,000 00
"	35249	" Davison "	175 00
July 14, 1897	35254	" Clark "	2,360 00
"	35255	" Roberts "	280 00
"	35256	" Lake "	925 00
July 15, 1897	35258	" Hamlin "	1,015 00
"	35259	" Moody "	2,515 00
July 16, 1897	35265	" Deuel "	350 00
"	35266	" Hutchinson "	4.500 00
"	35267	" Pennington "	2,010 00
July 17, 1897	35271	" Charles Mix "	365 00
"	35272	" Codington "	2,760 00
"	35273	" Day "	4,120 00
"	35274	" Marshall "	1,755 00
"	35275	" Sanborn "	1,785 00
"	35276	" Spink "	3,495 00
"	35277	" Walworth "	200 00
July 19, 1897	35286	" Miner "	1,597 00
July 20, 1897	35287	" Brule "	2,120 00
"	35288	" Hanson "	1,225 00
"	35289	" Lincoln "	1,200 00
"	35290	" Miner "	340 00
July 21, 1897	35300	" Minnehaha "	3,000 00
"	35301	" Union "	4,090 00
"	35302	" Faulk "	1,000 00
July 22, 1897	35305	" Fall River "	1,625 00
"	35306	" Meade "	1,385 00
July 24, 1897	35311	" Hanson "	850 00
"	35312	" Lawrence "	800 00
"	35313	" Butte "	615 00
July 26, 1897	35317	" Deuel "	500 00
July 28, 1897	35325	" Campbell "	1,675 00
Aug. 3, 1897	35399	" Custer "	600 00
"	35400	" Lincoln "	300 00
"	35401	" Turner "	500 00
Aug. 7, 1897	35475	" Roberts "	250 00
Aug. 10, 1897	35479	" "	850 00
"	35482	" Edmunds "	600 00
Aug. 13, 1897	35488	" Aurora "	80 00
Aug. 25, 1897	35521	" Clay "	2,895 00
Sept. 1, 1897	35559	" Lyman "	1,000 00
Sept. 7, 1897	35620	" Deuel "	250 00
Sept. 9, 1897	35654	" Lake "	400 00
Sept. 13, 1897	35725	" "	380 00
"	35726	" Moody "	35 00
Sept. 14, 1897	35721	" Turner "	450 00
Sept. 18, 1897	35742	" Hutchinson "	2,000 00
Sept. 21, 1897	35746	" Minnehaha "	2,000 00
Oct. 1, 1897	35807	" Lincoln "	600 00
"	35808	" Yankton "	500 00
Oct. 6, 1897	35867	" Lake "	500 00
Oct. 8, 1897	35874	" Spink "	1,361 00
Oct. 11, 1897	35887	" Beadle "	2,000 00
Oct. 15, 1897	35906	" Roberts "	240 00
Oct. 16, 1897	35907	" Deuel "	450 00

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PERMANENT SCHOOL FUND—CONTINUED.

Investment.

Apportionment $171,093.00—Continued.

DATE	No.	TO WHOM ISSUED	AMOUNT
Oct. 25, 1897	35921	Treasurer Minnehaha County	$ 2,000 00
Oct. 26, 1897	35927	" Lincoln "	500 00
Oct. 27, 1897	35928	" Grant "	350 00
Oct. 28, 1897	35934	" Campbell "	2,000 00
"	35935	" Faulk "	300 00
Oct. 29, 1897	35950	" Miner "	910 00
"	35951	" Sanborn "	1,000 00
Nov. 3, 1897	36009	" Douglas "	1,050 00
Nov. 4, 1897	36018	" Day "	3,000 00
Nov. 6, 1897	36030	" Miner "	2,350 00
Nov. 9, 1897	36047	" Moody "	550 00
Nov. 10, 1897	36063	" Lincoln "	500 00
Nov. 11, 1897	36064	" Turner "	1,000 00
Nov. 12, 1897	36070	" Deuel "	1,500 00
Nov. 13, 1897	36071	" Clark "	2,000 00
"	36072	" McCook "	1,400 00
Nov. 17, 1897	36083	" Davison "	176 00
Nov. 18, 1897	36084	" Roberts "	300 00
Nov. 19, 1897	36090	" Spink "	825 00
"	36091	" Charles Mix "	275 00
Nov. 23, 1897	36097	" Miner "	950 00
Nov. 26, 1897	36103	" Edmunds "	450 00
Dec. 2, 1897	36169	" Turner "	400 00
Dec. 7, 1897	36211	" McCook "	200 00
Dec. 11, 1897	36246	" "	400 00
Dec. 13, 1897	36253	" Turner "	500 00
Dec. 16, 1897	36277	" Moody "	850 00
Dec. 21, 1897	36340	" Aurora "	2,150 00
"	36341	" Hamlin "	500 00
Dec. 24, 1897	36351	" Hutchinson "	1,270 00
"	36352	" Moody "	250 00
Dec. 27, 1897	36353	" McCook "	350 00
Jan. 3, 1898	36408	" Kingsbury "	920 00
Jan. 5, 1898	36457	" Douglas "	525 00
Jan. 7, 1898	36472	" Davison "	300 00
Jan. 10, 1898	36481	" "	1,000 00
Jan. 12, 1898	36492	" Lake "	775 00
"	36493	" McCook "	400 00
Jan. 15, 1898	36502	" Turner "	250 00
Jan. 17, 1898	36506	" Potter "	270 00
Jan. 18, 1898	36508	" Brule "	300 00
"	36509	" Roberts "	300 00
Jan. 20, 1898	36515	" Edmunds "	400 00
"	36516	" Marshall "	495 00
"	36517	" Meade "	390 00
"	36518	" Pennington "	565 00
Jan. 24, 1898	36530	" Clark "	665 00
"	36531	" Codington "	780 00
Jan. 25, 1898	36537	" Sanborn "	475 00
Jan. 26, 1898	36543	" Minnehaha "	1,000 00
Jan. 27, 1898	36544	" Hamlin "	575 00
Jan. 28, 1898	36550	" Turner "	500 00
Feb. 1, 1898	36594	" Fall River "	455 00
"	36595	" Hyde "	350 00
Feb. 7, 1898	36636	" Aurora "	1,500 00
"	36637	" Day "	1,515 00
Feb. 12, 1898	36674	" Douglas "	1,500 00
Feb. 15, 1898	36680	" Butte "	170 00
Feb. 23, 1898	36686	" Potter "	3,000 00
March 7, 1898	36792	" Brule "	1,000 00
"	36793	" Hutchinson "	1,000 00
March 14, 1898	36833	" Aurora "	2,300 00

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PERMANENT SCHOOL FUND—CONTINUED.

Investment.

Apportionment $171,093.00—Continued.

DATE	No.	TO WHOM ISSUED	AMOUNT
March 15, 1898	36836	Treasurer Turner County	$ 500 00
March 17, 1898	36843	" Grant "	380 00
March 23, 1898	36875	" Turner "	450 00
March 26, 1898	36890	" Minnehaha "	500 00
March 30, 1898	36905	" Hanson "	165 00
April 4, 1898	37002	" Douglas "	500 00
April 5, 1898	37018	" Turner "	500 00
April 12, 1898	37103	" Davison "	125 00
April 14, 1898	37109	" Lyman "	175 00
April 18, 1898	37112	" Spink "	730 00
April 19, 1898	37113	" Day "	1,500 00
April 20, 1898	37119	" Campbell "	475 00
April 23, 1898	37122	" Pennington "	85 00
April 26, 1898	37130	" Douglas "	350 00
May 13, 1898	37254	" Grant "	500 00
June 4, 1898	37352	" Faulk "	1,350 00
June 6, 1898	37354	" Jerauld "	1,140 00
June 17, 1898	37464	" Deuel "	55 00
June 18, 1898	37470	" Kingsbury "	3,435 00
June 21, 1898	37480	" Marshall "	1,845 00
June 23, 1898	37486	" Hutchinson "	4,735 00
June 27, 1898	37501	" Meade "	1,455 00
June 30, 1898	37596	" Brule "	1,500 00
"	37597	" Lake "	475 00
"	37598	" McPherson "	1,500 00
"	37599	" Sanborn "	1,775 00
"	37600	" Aurora "	6,000 00
"	37607	" Hyde "	300 00
"	37620	" Sully "	459 00
"	37630	" Campbell "	1,000 00
		Total	$171,093 00

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PERMANENT NORNAL SCHOOL FUND.

Investment.

Apportionment 1897, $1,000.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Aug. 12, 1897	35485	Treasurer Beadle County	$ 1,000 00

STATE TEACHERS' READING CIRCLE.

Expense.

Appropriation 1897, $250.00.

DATE	No.	TO WHOM ISSUED	AMOUNT
Oct. 16, 1897	35909	W. H. Dempster, Treas	$ 150 00
June 22, 1898	37482	" "	100 00
		Total	$ 250 00

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TELEGRAPH TAX.

Apportionment 1896 Tax, $3,561.65.

Date	No.	To Whom Issued	Amount
Sept. 10, 1897	35655	Treasurer Aurora County	32 60
"	35656	" Beadle "	220 86
"	35657	" Bon Homme "	50 50
"	35658	" Brookings "	102 34
"	35659	" Brown "	241 39
"	35660	" Brule "	39 11
"	35661	" Butte "	10 05
"	35662	" Clark "	90 01
"	35663	" Clay "	40 52
"	35664	" Codington "	121 13
"	35665	" Custer "	66 78
"	35666	" Davison "	60 15
"	35667	" Day "	107 27
"	35668	" Deuel "	59 70
"	35669	" Douglas "	14 64
"	35670	" Edmunds "	82 94
"	35671	" Fall River "	99 29
"	35672	" Faulk "	81 50
"	35673	" Grant "	134 29
"	35674	" Hamlin "	51 44
"	35675	" Hand "	63 20
"	35676	" Hanson "	52 47
"	35677	" Hughes "	97 90
"	35678	" Hutchinson "	106 53
"	35679	" Hyde "	37 30
"	35680	" Jerauld "	5 18
"	35681	" Kingsbury "	106 74
"	35682	" Lake "	52 00
"	35683	" Lawrence "	44 35
"	35684	" Lincoln "	127 99
"	35685	" McCook "	88 84
"	35686	" McPherson "	16 07
"	35687	" Marshall "	60 30
"	35688	" Meade "	49 70
"	35689	" Miner "	64 32
"	35690	" Minnehaha "	152 80
"	35691	" Moody "	46 82
"	35692	" Pennington "	53 87
"	35693	" Potter "	24 39
"	35694	" Roberts "	34 25
"	35695	" Sanborn "	51 66
"	35696	" Spink "	183 37
"	35697	" Stanley "	1 47
"	35698	" Turner "	118 78
"	35699	" Union "	130 14
"	35700	" Yankton "	82 70
		Total	$3,561 65

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TELEPHONE TAX.

Apportionment 1896 tax, $1,013.78.

DATE	No.	TO WHOM ISSUED	AMOUNT
Sept. 10, 1897	35701	Treasurer Butte County	$ 6 72
"	35702	" Clay "	22 38
"	35703	" Codington "	31 67
"	35704	" Custer "	60 20
"	35705	" Edmunds "	56
"	35706	" Fall River "	14 00
"	35707	" Hughes "	12 60
"	35708	" Hutchinson "	1 40
"	35709	" Lawrence "	298 20
"	35710	" Meade "	47 60
"	35711	" Minnehaha "	315 00
"	35712	" Pennington "	77 28
"	35713	" Stanley "	1 40
"	35714	" Turner "	12 88
"	35715	" Union "	49 28
"	35716	" Walworth "	3 81
"	35717	" Yankton "	58 80
		Total	$ 1,013 78

NATIONAL GUARD FUND.

Contingent Expenses.

Appropriation 1897, $30.70.

DATE	No.	TO WHOM ISSUED	AMOUNT
July 15, 1897	35260	A. S. Frost	$ 1 56
July 19, 1897	35279	Geo. W. Carpenter	9 75
Nov. 4, 1897	36019	Owens & Perry	7 50
Nov. 9, 1897	36049	Rust-Owen Lumber Co	8 00
April 7, 1898	37065	A. S. Frost	3 96
April 8, 1898	37078	Oscar Corwine	83
		Total	$ 30 70

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LIST OF STATE WARRANTS ISSUED PRIOR TO JULY 1, 1898.

Outstanding September 1, 1898.

DATE	No.	TO WHOM ISSUED	AMOUNT
March 5, 1890	1608	John S. White	$ 30 00
Nov. 14, 1890	5563	A. Roeller	60
Nov. 17, 1890	5639	Shannon & Longstaff	12 00
Jan. 7, 1891	6288	Alpha M. Hassler	1 00
"	6290	J. M. R. Hansen	10 75
Nov. 9, 1891	10813	A. H. Cloupek	2 90
Aug. 10, 1892	14082	J. H. Maxwell	10 00
Oct. 11, 1892	14801	N. L. Neilson	4 00
Jan. 16, 1893	15763	Geo. D. Mathieson	30
Aug. 21, 1893	19377	H. L. Menaugh	2 00
Sept. 9, 1893	19614	Mrs. Joe Stephens	6 12
Jan. 19, 1895	26565	C. C. Bennett	10
Feb. 4, 1895	26976	Wm. Van Epps	16 11
Jan. 18, 1897	33339	Chas. H. Burke	10
June 30, 1897	35209	Mt. Vernon News	6 55
Oct. 1, 1897	35787	M. A. Lange	100 00
"	35800	City Treasurer Central City	1 04
Jan. 10, 1898	36484	M. A. Lange	100 00
Feb. 28, 1898	36708	"	100 00
March 31, 1898	36915	"	100 00
April 30, 1898	37166	"	100 00
May 31, 1898	37300	"	100 00
June 20, 1898	37477	D. Haney	01
June 28, 1898	37510	M. A. Lange	100 00
June 30, 1898	37608	First National Bank of Pierre, S. D., account of A. L. Carter	687 50
		Total	$ 1,491 08

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STATEMENT

Showing Amount of Appropriations Made for the Fiscal Year Ending June 30, 1898; Amount of Warrants Issued; Unexpended Balances July 1, 1898.

FOR WHAT PURPOSE APPROPRIATED	Amount Appropriated	Warrants Issued	Unexpended Balance July 1, 1898
Agricultural College, student labor and employes	$ 2,000 00	$ 2,000 00	
Maintenance	1,500 00	1,500 00	
Farmers' institutes, irrigation, &c	1,000 00	1,000 00	
Fuel and lights	3,000 00	3,000 00	
Repairs on main building, &c	3,000 00	3 000 00	
Improvements on sewerage plant, &c	2,000 00	2,000 00	
Repairing chemical laboratory, &c	5 000 00	5,000 00	
Attorney General, salary	1,000 00	1,000 00	
Assistant	1,000 00	1 000 00	
Clerk hire, expenses, &c	2,000 00	2,000 00	
Auditor of State, salary	1,800 00	1,800 00	
Deputy	1,200 00	1,200 00	
Bookkeeper	900 00	900 00	
Stenographer	600 00	600 00	
Stationery, &c	1,200 00	1,200 00	
Making and printing report	1,000 00	631 64	$ 368 36
Blind, maintenance	1,296 00	517 80	778 20
Board Charities and Corrections, per diem and expenses	2,000 00	2,000 00	
Board of Health, per diem and expenses	500 00	500 00	
Board of Pharmacy, printing, stationery, &c	300 00	300 00	
Board of Regents, per diem	1,000 00	1,000 00	
Expenses	1,600 00	1,600 00	
Geological Survey	250 00	250 00	
Circuit Court, salary judge first circuit	2,000 00	2,000 00	
Salary judge second circuit	2,000 00	2,000 00	
Salary judge third circuit	2,000 00	2,000 00	
Salary judge fourth circuit	2,000 00	2,000 00	
Salary judge fifth circuit	2,000 00	2,000 00	
Salary judge sixth circuit	2,000 00	2,000 00	
Salary judge seventh circuit	2,000 00	2,000 00	
Salary judge eighth circuit	2,000 00	2,000 00	
Commissioner of Irrigation, expenses	500 00		500 00
Commissioner School and Public Lands, salary	1,800 00	1,800 00	
Clerk hire	3,900 00	3,900 00	
Stationery &c	1,600 00	1,487 87	112 13
Convicts, conveyance	1,500 00	1,500 00	
Endowment Lands, land office fees	* 688 00	302 60	386 00
Governor, salary	2,500 00	2,500 00	
Private secretary	1,200 00	1,102 49	97 51
Stationery, &c	1,000 00	1,000 00	
Hospital for Insane, salaries officers and employes	6,000 00	5,974 80	25 20
Maintenance	46,400 00	46,400 00	
Fuel and lights	12,000 00	12,000 00	
Wages employes	18,000 00	18,000 00	
Insurance Commissioner, salary	1,200 00	1,200 00	
Clerk hire and stenographer	1,000 00	1,000 00	
Printing and supplies	800 00	800 00	
Office furniture	300 00	300 00	
Insurance Tax, distribution	4,878 08	4,878 08	
Lands for Taxation, compensation clerks	200 00	200 00	
Madison Normal, salaries teachers, &c	10,500 00	10,500 00	
Maintenance	1,200 00	1,200 00	
Fuel and lights	1,200 00	1,200 00	
Mine Inspector, salary	1,000 00	1,000 00	
Expenses	750 00	750 00	
National Guard, expenses	500 00	500 00	
Penitentiary, salary warden, &c	9,500 00	9,500 00	
Maintenance	15,000 00	15,000 00	

* Balance 1891 appropriation.

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STATEMENT—CONTINUED.

Showing Amount of Appropriations Made for the Fiscal Year Ending June 30, 1898; Amount of Warrants Issued; Unexpended Balances July 1, 1898.

FOR WHAT PURPOSE APPROPRIATED	Amount Appropriated	Warrants Issued	Unexpended Balance July 1, 1898
Fuel and lights	$ 3,500 00	$ 3,500 00	
Public Examiner, salary	1,500 00	1,500 00	
Expenses	600 00	593 12	$ 6 88
Railroad Commissioners, salaries	4,500 00	4,500 00	
Secretary's salary	800 00	800 00	
" expenses	400 00	400 00	
Commissioners' expenses	1,000 00	1,000 00	
Litigation	2,250 00	2,250 00	
Clerical expenses	1,500 00	1,500 00	
Stationery, blanks, &c	900 00	900 00	
Office rent and furniture	700 00	678 77	21 22
Reform School, salary superintendent and employes	4,000 00	4,000 00	
Maintenance	10,000 00	10,000 00	
Fuel and lights	1,500 00	1,500 00	
Repairs on building	500 00	500 00	
Farm improvements	250 00	250 00	
Chapel services, library, &c	150 00	150 00	
Finishing girls' cottage	1,000 00	1,000 00	
Paying mortgages on land	2,500 09	2,500 00	
School Lands, advertising sale and lease	1,250 00	1,014 43	235 57
School for Deaf Mutes, salaries	5,000 00	5,000 00	
Maintenance	7,250 00	7,250 00	
School of Mines, salaries, &c	5,000 00	5,000 00	
Maintenance	2,000 00	2,000 00	
Field explorations, surveys &c	500 00	500 00	
Instruments and six-ton smelter	700 00	700 00	
Improvements and repairs	400 00	400 00	
Secretary of State, salary	1,800 00	1,800 00	
Clerk hire	2,300 00	2,300 00	
Stenographer	480 00	480 00	
Stationery, incidentals, &c	1,400 00	1,400 00	
Soldiers Home, salaries officers and employes	6,500 00	6,500 00	
Maintenance, &c	20,000 00	20,000 00	
Soldiers and Sailors, burial of deceased	1,000 00	1,000 00	
Spearfish Normal, salaries teachers, &c	10,500 00	10,500 00	
Maintenance	1,300 00	1,300 00	
Fuel and lights	1,000 00	1,000 00	
Repairs	400 00	400 00	
State House, maintenance	3,750 00	3,750 00	
Superintendent Public Instruction, salary	1,800 00	1,800 00	
Deputy, clerk hire, &c	1,600 00	1,600 00	
Stationery, &c	1,600 00	1,540 68	59 32
Supreme Court, salary judge first district	2,500 00	2,500 00	
Salary judge second district	2,500 00	2,500 00	
Salary judge third district	2,500 00	2,500 00	
Marshal, stenographer, &c	1,440 00	1,440 00	
Reporter, salary	800 00	800 00	
Reporter, expenses	125 00	125 00	
Stationery, law books, &c	1,100 00	1,100 00	
Publication reports	1,375 00	1,375 00	
Treasurer of State, salary	1,800 00	1,800 00	
Deputy, Stenographer, incidentals, &c	1,800 00	1,800 00	
Making and printing report	500 00	132 27	367 73
Tree planting, bounty for 1897	305 00	305 00	
Unorganized counties, assessment	1,560 00	1,560 00	
University, salaries president, teachers, &c	16,000 00	16,000 00	
Maintenance	3,950 00	3,950 00	
Fuel and lights	2,300 00	2,300 00	
Janitor, engineer, &c	1,200 00	1,200 00	
Library and reading room	500 00	500 00	
Woman's Commission of Investigation, per diem and exp.	600 00	343 32	256 68

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STATEMENT—CONTINUED.

Showing Amount of Appropriations Made for the Fiscal Year Ending June 30, 1898; Amount of Warrants Issued; Unexpended Balances July 1, 1898.

FOR WHAT PURPOSES ISSUED	Amount Appropriated	Warrants Issued	Unexpended Balance July 1, 1898
Legislative Account, senate employes	† $ 873 50	$ 250 00	$ 623 50
House employes	† 340 50	340 50	
Legislative printing	† 1,472 05	901 96	570 09
" "	† 4,000 00		4,000 00
Total General Fund	$360,883 13	$352,474 73	$ 8,408 40
Interest and Income Fund—			
Common school lands, 1897 apportionment No. 2	42,067 74	42,067 74	
Common school lands, 1898 apportionment No. 1	118,652 60	118,652 60	
Agricultural college endowment lands apportionment	545 94	545 94	
Normal school endowment lands apportionment	271 84	271 84	
University endowment lands apportionment	245 70	245 70	
School of Mines endowment lands apportionment	23 20	23 20	
Springfield Normal School endowment lands apportionment	271 88	271 88	
Reform School endowment lands apportionment	153 77	153 77	
School for Deaf Mutes endowment lands apportionment	218 60	218 60	
Total Interest and Income Fund	$162,451 27	$162,451 27	
Permanent School Fund, investment	171,093 00	171,093 00	
Permanent Normal School Fund, investment	1,000 00	1,000 00	
State Teachers' Reading Circle Fund, expense	250 00	250 00	
Telegraph Tax Fund, 1896 apportionment	3,561 65	3,561 65	
Telephone Tax Fund, 1896 apportionment	1,013 78	1,013 78	
National Guard Fund, contingent expenses	30 70	30 70	
Grand Total	$700,283 53	$691,875 13	$ 8,408 40

† Balance legislative appropriation, 1897.

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STATEMENT A.

General Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 129,347 59	
State tax	241,162 32	
Liquor licenses	63,533 29	
Insurance companies tax	19,442 41	
Insurance Commissioner, fees	7,886 50	
State Auditor, fees	3,948 32	
Secretary of State, sale of laws	217 50	
" " fees	4,439 95	
Rent for court room, U. S. government	1,500 00	
Aid for Soldiers' Home	13 554 90	
Lease and sale of school lands, fees	3,020 25	
Commissioner of School and Public Lands, unused balance of appropriation for expenses in selecting endowment lands	382 04	
Oil Inspector, fees	724 68	
Transfer Telephone Company tax fund	145 44	
" Telegraph " " "	508 81	
" Express " " "	1,840 00	
" Sleeping Car " " "	352 00	
" Stock Indemnity fund	17 66	
" Suspense Account (W. W. Taylor) fund	5,233 15	
" Grain Warehouse fund	785 00	
" 1898 Deficiency fund	4,289 69	
" 1895 Deficiency	11,089 76	
" Maintenance Insane fund	76,508 08	
Total	$ 589,924 34	
DISBURSEMENTS.		
General fund warrants redeemed and cancelled		$ 357,131 05
Revenue " " "		75,000 00
Interest paid on revenue warrants		2,250 00
Lease and sale of school lands, fees returned		75
Protested draft		14 00
Cash balance, June 30, 1898		155,528 54
Total		$ 589,924 34

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STATEMENT B.

Bond Interest and Sinking Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 16,120 29	
State tax	222,155 96	
Return of overpayment of interest on bonds	626 57	
Total	$ 238,902 82	
DISBURSEMENTS.		
Publishing bond call		$ 82 00
Interest and commissions bonded indebtedness		32,686 50
Bonds redeemed and cancelled		132,000 00
Cash balance June 30, 1898		72,134 32
Total		$ 238,902 82

STATEMENT C.

Stock Indemnity Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
State tax	$ 17 66	
DISBURSEMENTS.		
Transferred to General Fund		$ 17 66

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STATEMENT D.

Deficiency (1893) Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
State tax	$ 4,289 69	
DISBURSEMENTS.		
Transferred to General Fund		$ 4,289 69

STATEMENT E.

Deficiency (1895) Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
State tax	$ 11,089 76	
DISBURSEMENTS.		
Transferred to General Fund		$ 11,089 76

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STATEMENT F.

Special Sinking Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 57,633 19	
State tax	13,811 22	
Total	$ 71,444 41	
DISBURSEMENTS.		
Interest on bonded indebtedness		$ 4,000 00
Cash balance June 30, 1898		67,444 41
Total		$ 71,444 41

STATEMENT G.

1895 Bond Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 11,150 75	
State tax	12,549 87	
Total	$ 23,700 62	
DISBURSEMENTS.		
Interest on bonded indebtedness		$ 4,421 02
Cash balance June 30, 1898		19,279 60
Total		$ 23,700 62

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STATEMENT H.

Maintenance of Insane Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
From counties for maintenance of insane patients	$ 73,503 08	
DISBURSEMENTS.		
Transferred to General Fund		$ 76,503 08

STATEMENT I.

Telegraph Tax Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 4,070 46	
Tax Telegraph Companies	4,067 58	
Total	$ 8,138 04	
DISBURSEMENTS.		
Transferred to General Fund, State's portion of tax		$ 508 81
Warrants paid, apportionment to counties		3,561 65
Cash balance June 30, 1898		4,067 58
Total		$ 8,138 04

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STATEMENT J.

Telephone Tax Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 1,159 22	
Tax Telephone Companies	1,206 40	
Total	$ 2,365 62	
DISBURSEMENTS.		
Transferred to General Fund, State's portion of tax		$ 145 44
Warrants paid, apportionment to counties		1,013 78
Cash balance June 30, 1898		1,206 40
Total		$ 2,365 62

STATEMENT K.

Express Company Tax Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Tax, Express Companies	$ 1,840 00	
DISBURSEMENTS		
Transferred to General Fund		$ 1,840 00

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STATEMENT L.

Sleeping Car Company Tax Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Tax Sleeping Car Companies	$ 352 00	
DISBURSEMENTS.		
Transferred to General Fund		$ 352 00

STATEMENT M.

Grain Warehouse Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
From Railroad Commission	$ 785 00	
DISBURSEMENTS.		
Transferred to General Fund		$ 785 00

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STATEMENT N.

State Teachers' Reading Circle Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 965 75	
From Superintendent of Public Instruction, fees	315 00	
Total	$ 1,280 75	
DISBURSEMENTS.		
Warrants paid Treasurer Reading Circle		$ 150 00
Cash Balance June 30, 1898		1,130 75
Total		$ 1,280 75

STATEMENT O.

National Guard Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 87 64	
Sale of Militia property	217 00	
Total	$ 304 64	
DISBURSEMENTS.		
Warrants redeemed and cancelled		$ 110 39
Cash balance June 30, 1898		194 25
Total		$ 304 64

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STATEMENT P.

Fish Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 37 50	
DISBURSEMENTS.		
Cash balance June 30, 1898		$ 37 50

STATEMENT Q.

Permanent School Fund.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 133,016 27	
Loans returned by counties	8,950 79	
U. S. Government, five per cent of sales of public lands	1,479 11	
Sales of school lands	161,698 50	
Total	$ 305,144 67	
DISBURSEMENTS.		
Warrants redeemed and cancelled, loans made to counties		$ 161,796 00
Cash balance June 30, 1898		143,348 67
Total		$ 305,144 67

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STATEMENT R.

Permanent Normal School Fund.

Receipts and Disbursements for year ending Juue 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 2,500 00	
Sale of endowment lands	980 74	
Total	$ 3,480 74	
DISBURSEMENTS.		
Warrants redeemed and cancelled, loans to counties		$ 2,500 00
Cash balance June 30, 1898		980 74
Total		$ 3,480 74

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STATEMENT S—1.

Interest and Income Fund—Common School Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 49,656 06	
Interest on Permanent School Fund	40,902 60	
Interest on deferred payments	78,110 34	
Lease of school lands	38,602 08	
Total	$ 207,271 08	
DISBURSEMENTS.		
Refunds		$ 13 50
Warrants redeemed and cancelled, 1897 apportionment No. 1		42,624 00
Warrants redeemed and cancelled, 1897 apportionment No. 2		42,067 74
Warrants redeemed and cancelled, 1898 apportionment No. 1		93,258 00
Cash balance June 30, 1898		29,307 84
Total		$ 207,271 08

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STATEMENT S—2.

Interest and Income Fund—Agricultural College Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 412 47	
Lease endowment lands	920 28	
Total	$ 1,332 75	
DISBURSEMENTS.		
Warrants redeemed and cancelled, apportionment		$ 545 94
Cash balance June 30, 1898		786 81
Total		$ 1,332 75

STATEMENT S—3.

Interest and Income Fund, Normal School Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 78 80	
Lease endowment lands	259 20	
Interest on deferred payments	124 64	
Interest on Permanent Investment Fund	66 67	
Total	$ 529 31	
DISBURSEMENTS.		
Warrants redeemed and cancelled, apportionment to Normal Schools		$ 271 84
Cash balance June 30, 1898		257 47
Total		$ 529 31

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STATEMENT S—4.

Interest and Income Fund, University Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 102 00	
Lease endowment lands	437 54	
Total	$ 539 54	
DISBURSEMENTS.		
Warrants redeemed and cancelled, apportionment		$ 245 70
Cash balance June 30, 1898		293 84
Total		$ 539 54

STATEMENT S—5.

Interest and Income Fund, Reform School Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 112 97	
Lease endowment lands	185 55	
Total	$ 298 52	
DISBURSEMENTS.		
Warrants redeemed and cancelled, apportionment		$ 153 77
Cash balance June 30, 1898		144 75
Total		$ 298 52

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STATEMENT S—6.

Interest and Income Fund, School for Deaf Mutes Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 196 20	
Lease endowment lands	287 80	
Total	$ 484 00	
DISBURSEMENTS.		
Warrants redeemed and cancelled, apportionment		$ 218 60
Cash balance June 30, 1898		265 40
Total		$ 484 00

STATEMENT S—7.

Interest and Income Fund, Educational and Charitable Institutions Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 667 49	
Lease endowment land	131 14	
Total	$ 798 63	
DISBURSEMENTS.		
Cash balance June 30, 1898		$ 798 63

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STATEMENT S—8.

Interest and Income Fund. Springfield Normal School Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 236 28	
Lease endowment lands	314 06	
Total	$ 550 34	
DISBURSEMENTS.		
Warrants redeemed and cancelled, apportionment		271 88
Cash balance June 30, 1898		278 46
Total		$ 550 34

STATEMENT S—9.

Interest and Income Fund—School of Mines Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 12 80	
Lease endowment lands	129 81	
Total	$ 142 61	
DISBURSEMENTS.		
Warrants redeemed and cancelled, apportionment		$ 23 20
Cash balance June 30, 1898		119 41
Total		$ 142 61

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STATEMENT S—10.

Interest and Income Fund—Public Buildings Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 103 13	
Lease endowment lands	487 19	
Total	$ 590 32	
DISBURSEMENTS.		
Cash balance June 30, 1898		$ 590 32

STATEMENT S—11.

Interest and Income Fund—Northern Hospital for Insane Endowment Lands.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Cash on hand July 1, 1897	$ 78 00	
Lease endowment lands	244 75	
Total	$ 322 75	
DISBURSEMENTS.		
Cash balance June 30, 1898		$ 322 75

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STATEMENT T.

Suspense Account.

Receipts and Disbursements for year ending June 30, 1898.

ITEMS	Amount	Amount
RECEIPTS.		
Proceeds of rent and sale of W. W. Taylor property.....	$ 5,233 15	
DISBURSEMENTS.		
Transferred to General Fund.....		$ 5,233 15

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STATEMENT U.

Showing Amount of Defalcation of W. W. Taylor, State Treasurer, January 8, 1895.

NAME OF FUND	Amount	Amount
General Fund	$ 101,108 60	
Interest and Income Fund—Common School Lands	52,324 48	
" " " Agricultural College Lands	257 83	
" " " Deaf Mute School Lands	90 31	
" " " Educational & Charitable Lands	143 81	
" " " Reform School Lands	101 21	
" " " Normal School Lands	9 60	
" " " University Lands	7 50	
Permanent School Fund	45,519 54	
Bond Interest and Sinking Fund	19,700 37	
Maintenance Insane Fund	711 66	
Stock Indemnity Fund	15	
Deficiency Fund	127,111 01	
Special Sinking Fund	11,608 42	
Sleeping Car Company Tax Fund	600 00	
Express Company Tax Fund	3,654 00	
State Teachers' Reading Circle Fund	543 25	
Settlement Account Fund	3,051 49	
Grain Warehouse Fund	476 00	
Railroad Commission Fund	1 36	
Total	$ 367,020 59	
Credit by Rent and Sale of Property formerly owned by W. Taylor		$ 138,765 45
Balance due State June 30, 1898		228,255 14
Total		$ 367,020 59

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STATEMENT V.

Summary of Cash Balances June 30, 1898.

NAME OF FUND.	Amount
General Fund	$ 155,528 54
Bond Interest and Sinking Fund	73,134 32
Special Sinking Fund	67,444 41
1895 Bond Fund	19,279 60
Telegraph Tax Fund	4,067 58
Telephone Tax Fund	1,206 40
State Teachers' Reading Circle Fund	1,130 75
National Guard Fund	194 25
Fish Fund	37 50
Permanent School Fund	143,348 67
Permanent Normal School Fund	980 74
Interest and Income Fund—Common school lands	29,307 84
" " " Agricultural College endowment lands	786 81
" " " Normal School " "	257 47
" " " University " "	293 84
" " " Reform School " "	144 75
" " " School for Deaf Mutes " "	265 40
" " " Educational and Charitable Institutions " "	798 63
" " " Springfield Normal school " "	273 46
" " " School of Mines " "	119 41
" " " Public buildings " "	590 32
" " " Northern hospital insane " "	322 75
Total cash in hands of State Treasurer June 30, 1898	$ 499,518 44

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PART II.

ASSESSMENT AND EQUALIZATION.

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1898

STATE BOARD OF ASSESSMENT AND EQUALIZATION.

A. E. LEE, Governor, Chairman.
H. E. MAYHEW, Auditor, Secretary.
W. H. RODDLE, Secretary of State.
K. G. PHILLIPS, Treasurer.
FRANK CRANE, Superintendent Public Instruction.
J. L. LOCKHART, Commissioner School and Public Lands.
S. K. GRIGSBY, Assistant Attorney General.

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PROCEEDINGS

OF THE

State Board of Assessment and Equalization

PIERRE, July 5, 1898.

Pursuant to statute, the State Board of Assessment and Equalization met in the office of the Auditor of State for the purpose of assessing express and sleeping car companies doing business within this state.

By unanimous vote Commissioner of School and Public Lands J. L. Lockhart was elected president pro tem.

Upon motion, Board adjourned to August 1, 1898, and secretary ordered to notify the companies of such adjournment.

Present, J. L. Lockhart, commissioner of school and public lands; H. E. Mayhew, state auditor; K. G. Phillips, state treasurer, by W. A. Burrington, deputy; Frank Crane, superintendent of public instruction, by M. A. Lange, deputy; W. H. Roddle, secretary of state, by Phillip Lawrence, assistant.

H. E. MAYHEW,
Secretary.

PIERRE, July 18, 1898.

Pursuant to statute, the State Board of Assessment and Equalization met in the office of the Auditor of State for the purpose of assessing railroad companies doing business within this state.

By unanimous vote Commissioner of School and Public Lands J. L. Lockhart was elected president pro tem.

Upon motion, Board adjourned to August 1, 1898, and secretary ordered to notify companies of such adjournment.

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Present, J. L. Lockhart, commissioner of school and public lands; H. E. Mayhew, state auditor; K. G. Phillips, state treasurer, by W. A. Burrington, deputy; Frank Crane, superintendent of public instruction, by M. A. Lange, deputy; W. H. Roddle, secretary of state, by Philip Lawrence, assistant.

H. E. MAYHEW,
Secretary.

PIERRE, July 25, 1898.

Pursuant to statute, the State Board of Assessment and Equalization met in the office of the Auditor of State for the purpose of assessing telegraph and telephone companies doing business within this state.

By unanimous vote, Hon. J. L. Lockhart, commissioner of school and public lands, was elected president pro tem.

Present, J. L. Lockhart, commissioner of school and public lands; H. E. Mayhew, state auditor; K. G. Phillips, state treasurer, by W. A. Burrington, deputy; W. H. Roddle, secretary of state, by Philip Lawrence, assistant; Frank Crane, superintendent of public instruction, by M. A. Lange, deputy.

Upon motion, Board adjourned to meet on August, 1, 1898, and secretary ordered to notify companies of such adjournment.

H. E. MAYHEW,
Secretary.

August 1, 1898.

The State Board of Assessment and Equalization met in the court room of the Capitol building, Pierre, pursuant to adjournment. Present, Andrew E. Lee, governor; W. H. Roddle, secretary of state; J. L. Lockhart, commissioner of school and public lands; Frank Crane, superintendent of public instruction; Sioux K. Grigsby, assistant attorney general, and H. E. Mayhew, auditor.

On motion of Crane Gov. Lee was elected chairman.

On motion of Mayhew the board adjourned till 10 a. m., August 2.

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August 2, 1898, 10 a. m.

Board met pursuant to adjournment. Present, Lee, Crane, Grigsby, Lockhart, Mayhew, Roddle, and K. G. Phillips, state treasurer.

Minutes of yesterday read and approved.

Mayhew offered the following resolution:

RESOLVED, That in order to expedite the work of this board and to insure accuracy in the record, an official stenographer be employed; that the proceedings of the board be taken down in full and submitted each day in long hand for approval; and that the expense therefor be paid pro rata from the office funds of the seven offices represented on the board.

Adopted unanimously.

On motion of Crane the secretary was instructed to procure if possible, Mr. W. S. Little, the court stenographer of this circuit.

At this point Mr. Little appeared and commenced his duties.

TELEPHONES.

Moved by Lockhart and seconded by Roddle that the board now take up the assessment of telephone companies.

Which motion prevailed

All members of the board voting yes.

Moved by Lockhart and seconded by Mayhew that the Flandreau Telephone Company be assessed $200.00.

Which motion prevailed

All members of the board voted yes.

Moved by Mayhew and seconded by Lockhart that the Redfield Telephone Exchange Company be assessed $200.00.

Which motion prevailed

All members of the board voted yes.

Moved by Crane and seconded by Phillips that the Parker Telephone Exchange Company be asssessed $400.00.

Which motion prevailed

All members of the board voted yes.

Moved by Mayhew and seconded by Crane that $2,450.00 be rebated from the assessment of the Parker Telephone Exchange Company for the year 1897, owing to an error in the levying of the assessment.

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Which motion prevailed

All members of the board voted yes.

Moved by Phillips and seconded by Lockhart that the Dell Rapids Telephone Company be assessed $300.00.

Which motion prevailed

All members voting yes.

Moved by Phillips and seconded by Crane that the Springfield and Santee Agency Telephone Company be assessed $60.

Which motion prevailed

All members voting yes.

Moved by Phillips and seconded by Mayhew that the Western Electric Telephone System be assessed $500.00.

Which motion prevailed

All members voting yes.

QUESTIONS BY THE BOARD TO RAILROAD COMMISSIONER KIRKPATRICK.

Q. Do you consider the findings of the court in the Milwaukee System case a fair value?

A. Yes sir, I do.

Q. Then in your estimation do you think $10,000,000 would be a fair valuation at the present time?

A. Yes sir.

Q. What in your estimation is the value of the North-Western railroad?

A. We considered that the North-Western is worth 20 per cent less than the Milwaukee.

Q. When you speak of the North-Western, do you take into consideration their western lines?

A. They report separately to us.

Q. You are not including that now when you speak of the North-Western?

A. No, I mean the North-Western proper.

Q. Do you think the difference between the Milwaukee and North-Western would be equivalent to 20 per cent in the value?

A. I do; we did at the time.

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QUESTIONS TO RAILROAD COMMISSIONER TOMPKINS.

Q. In your estimation is $10,000,000 a fair valuation of the Milwaukee system at the present time?

A. It is.

Q. What in your opinion is the difference between the Milwaukee and the North-Western roads in value?

A. Well from the reports we have received from the North-Western I should say 20 per cent, I class it as being worth 20 per cent less than the Milwaukee.

Q. How about the Great Northern, what would be your opinion in regard to their road?

A. Well, the way they reported to us, they have one good branch, one medium branch and one very poor branch.

Q. How about the Wilmar & Sioux Falls?

A. That is classed as class A, the other is class B.

Q. The Omaha, what do you class that, from Mitchell to the state line?

A. Class A.

Q. The Burlington, Cedar Rapids & Northern?

A. Class A.

Q. How do you class the Elkhorn?

A. Class C.

Q. The Minnesota, Wisconsin & Pacific?

A. Class C.

Q. Well what difference in the per cent would that be less than class B?

A. They were allowed to charge 35 per cent more than class A, but that meant a reduction to them because their rates were from 40 to 60 per cent higher than the rates east of the river, and in giving them a class C rate and allowing them to charge 35 per cent more than class A reduced them nearly as much as the reduction of the valuation of the Milwaukee because they were charging from 40 to 60 per cent higher.

Q. What do you class the Burlington & Missouri River?

A. Class D.

Q. What per cent is that less than class A?

A. 40.

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Q. Does that include all their road?

A. Yes. In considering roads we don't take them by branches as you do to tax them, but we take them by the road in the state.

Q. What do you class the Illinois Central?

A. Class A.

Q. And the Sioux City & Northern?

A. Class A.

On motion of Lockhart a recess was taken until 1:30 p m.

Board re-convened at 1:30 p. m., as per adjournment, all members present. Board continued the work of assessing telephone companies.

Moved by Lockhart and seconded by Mayhew that the Madison Exchange Company be assessed at $400.00.

Which motion prevailed

All members voting yes.

Moved by Lockhart and seconded by Lee that the Dakota Central Telephone Line be assessed at $7,650.00, to be apportioned to each county according to the number of miles therein.

Which motion prevailed

All members of the board voting yes.

Moved hy Lockhart and seconded by Crane that the Bowdle and Bangor Telephone Company be assessed $156.00, to be apportioned the same as last year.

Which motion prevailed

All members of the board voting yes.

Moved by Grigsby and seconded by Crane that the Clark Telephone Company be assessed $200.00.

Which motion prevailed

All members voting yes.

Moved by Crane and seconded by Lockhart that the Aberdeen Telephone System be assessed $1,200.00.

Which motion prevailed

All members voting yes.

Moved by Lockhart and seconded by Crane that the Watertown Telephone Company be assessed $700.00.

Which motion prevailed

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All members voting yes.

Moved by Crane and seconded by Mayhew that the Hutchinson County Telephone Company be assessed at $50.00.

Which motion prevailed

All members voting yes.

Moved by Mayhew and seconded by Crane that the Miller Telephone Company be assessed at $100.00.

Which motion prevailed

All members voting yes.

Moved by Lockhart and seconded by Grigsby that the Black Hills Telephone and Telegraph Company be assessed at $15,000 on its 200 miles to be apportioned to the following counties as follows: Butte, $160.00; Custer, $1,440.00; Fall River, $200.00; Lawrence, $10,000.00; Meade, 1,360.00; Pennington, $1,840.00.

Which motion prevailed

All members of the board voting yes.

Moved by Lockhart and seconded by Grigsby that the Harrison Telephone Company be assessed at $11,500.00 on its 89 miles, to be apportioned to the following counties as follows: Butte, $700.00; Lawrence, $8,000.00; Meade, $2,000.00 Pennington, $800.00.

Which motion prevailed

All members of the board voting yes.

Moved by Lockhart and seconded by Roddle that the Northwestern Telephone Exchange Company be assessed at $125.00 per mile, to be apportioned according to the number of miles in the different counties.

Which motion prevailed

All members voting yes.

Moved by Lockhart and seconded by Mayhew that the Iowa and Dakota Telephone Company be assessed at $75.00 per mile on its lines in the state, to be apportioned according to the number of miles in each county.

Which motion prevailed

All members voting yes.

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SLEEPING CAR COMPANIES.

Moved by Phillips and seconded by Roddle that the Wagner Sleeping Car Company be assessed one car at 6,000.00 and the Pullman Palace Sleeping Car Company one car at $5000.00.

Which motion prevailed

All members voting yes.

EXPRESS COMPANIES.

Moved by Mayhew and seconded by Lockhart that the Great Northern Express Company be assessed at $3,000.00 (An increase of 100 per cent from the assessment of 1897.)

Which motion prevailed

All members of the board voting yes.

Moved by Phillips and seconded by Crane that the Adams Express Company be assessed at $ 8,000.00.

Which motion prevailed

All members voting yes.

Moved by Mayhew and seconded by Lee that the American Express Company be assessed at $31,500.00. (An increase of 50 per cent from the assessment of 1897.)

Which motion prevailed

All members voting yes.

Moved by Phillips and seconded by Lockhart that the United States Express Company be assessed at $36,000.00. (An increase of 33⅓ per cent from the assessment of 1897.)

Which motion prevailed

All members voting yes.

Recess taken until 10 o'clock, a. m., August 3, 1898.

August 3, 1898, 10 a. m.

Members all present.

Minutes of August 2nd read, corrected and approved as corrected.

It was decided by the board to take up the assessment of telegraph companies.

I. McMichael appeared before the board in behalf of the Western Union Telegraph Company, asking that the assessment be made the same as 1897.

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Phillps moved that the Western Union Telegraph Company be assessed at the rate of $60 per mile on its lines throughout the state, being a raise of about 18 per cent per mile, which motion was seconded by Crane.

Which motion prevailed

All members voting yes.

Phillips moved that the Missouri Mercantile Telegraph Company be assessed $50.

Which motion prevailed

All members voting yes.

RAILROADS.

There being present representatives of some of the railroads, it was decided to listen to them before proceeding to the assessment of railroads.

A. E. Clark spoke for the Minnesota, Wisconsin & Pacific, asking that no raise be made from the assessment of 1897.

Recess until 1:30 p. m.

Re-assembled at 1:30 p. m.

Walter Smead spoke for the Black Hills & Ft. Pierre, asking for the same assessment per mile that was made in 1897, saying that they would be perfectly satisfied with that assessment.

E. E. Woodman appeared before the board in behalf of the Chicago, St. Paul, Minneapolis & Omaha, asking that the road be assessed the same as last year.

R. D. Pollard appeared before the board in behalf of the Grand Island & Wyoming Central, asking for no raise in the assessment.

Coe I. Crawford, attorney for the Chicago & North-Western, asked that there be no raise in the assessment, and that it be assessed the same as 1897.

W. S. Milligan appeared in behalf of the Chicago, Milwaukee & St. Paul, asking that the assessment of its property in this state be one-third of the valuation as given in the United States Court for the district of South Dakota in the recent

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cases of the company against the railroad commissioners for a reduction of the rates, which amount was $10,000,000.

Petitions from the following counties asking that the assessment of railroad companies be not less than $5,000 per mile were received by the board: Brule, Clark, McPherson, Turner, Lake, Brown, Clay, Potter, Minnehaha, Union, Spink, Sanborn and Lawrence.

Mr. Mayhew offered the following resolution:

WHEREAS, Petitions have been presented to the board representing thirteen counties asking that a material increase be made in the assessment of all of the principal railroads in the state, in no case to be less than $5,000 per mile, and

WHEREAS, All of said petitions are on uniform printed blanks, having the appearance of having been prepared at one common center, and

WHEREAS, It has come to the knowledge of this board that some of these blanks were sent out from Pierre, accompanied by a letter reading as follows:

July 12, 1898.

DEAR SIR:

I enclose blank petition addressed to the Board of Equalization and Assessment, praying for a more stringent assessment of railroad, express and telephone companies.

If you feel that these corporations have not been paying their just proportion of the taxes of the state and that they ought to be compelled to pay more, you will confer a favor by giving the citizens of your county an opportunity to make an expression of their will in the matter.

I address this letter to you because I know your sympathies have always been with the people as against the encroachments of corporate interests, and I trust you will assist us in demonstrating that the majority of the Board of Equalization has not heretofore been doing its duty to the public.

Very Respectfully Yours,

THOS. H. AYERS, Private Sec.

THEREFORE, RESOLVED, That Gov. Lee, chairman of this board, be requested to state for the information and guidance of the board whether all the petitions now before the board were sent out from his office, accompanied by the foregoing letter, and if not, that he be requested to indicate those which were sent in as the voluntary act of the petitioners, and I move the adoption of the resolution.

Resolution unanimously adopted, except Lee, who did not vote.

Gov. Lee: "I will simply state in answer to that, that the letter is signed and is the best evidence."

Moved by Mayhew and seconded that in assessing railroads the board first take up the Milwaukee system because it is the

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largest and most important one and establish an average value per mile for taxes, and when that is done that we take the separate divisions and assess those divisions so as to make as near as may be the amount agreed upon for the system, and when that is done that the other roads in the state be measured from that standard, division by division, comparing their value and earnings.

Which motion prevailed

All members voting yes.

Moved by Crane and seconded that the board suspend consideration of the Milwaukee system until they have assessed the narrow gauge roads.

Which motion prevailed

All members voting yes.

Moved by Crane and seconded that the board now take up the narrow gauge roads and assess them.

Which motion prevailed

All members voting yes.

Moved by Lockhart and seconded that the Black Hills & Fort Pierre narrow gauge be assessed at $2,250 per mile on 21.55 miles in Lawrence county and 16.15 miles in Meade county.

Lee moved as an amendment that it be assessed at $2,500 per mile.

No second to the amendment.

The vote on original motion stood:

Yes—Lockhart, Crane, Phillips, Mayhew, Roddle and Grigsby.

Not voting—Lee.

Moved by Lockhart and seconded that the Fremont, Elkhorn & Missouri Valley in the county of Lawrence be assessed at $2,250 per mile the same as last year upon its 11.65 miles.

Gov. Lee moved as an amendment that it be assessed $2,500 per mile.

No second to the motion.

The vote on the original motion stood:

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Yes—Crane, Phillips, Mayhew, Lockhart, Roddle and Grigsby.

Gov. Lee not voting.

Moved by Lockhart and seconded that the Grand Island & Wyoming Central in the county of Lawrence be assessed at $2,250 per mile on its 9.87 miles, the same as last year.

Gov. Lee moved as an amendment that it be assessed $2,500 per mile.

No second to the amendment.

The vote on the original motion stood:

Yes—Lockhart Crane, Grigsby, Mayhew, Phillips and Roddle.

Not voting—Gov. Lee.

Which motion prevailed

Moved by Lockhart and seconded that the Wisconsin, Minnesota & Pacific be assessed at $2,500 per mile on its 15.38 miles in Codington and 23.46 miles in Grant counties.

Which motion prevailed

All members voting yes.

Phillips moved that the Forest City and Sioux City in the county of Potter on the 16.50 miles be assessed at $800.00 per mile, the same as last year.

Which motion prevailed

All members voting yes.

Moved by Phillips and seconded that the Madison Motor line be assessed $500,00 per mile on its 3 50 miles.

Which motion prevailed

All members voting yes.

Moved by Phillips and seconded that the Watertown & Lake Kampeska line be assessed at $500.00 per mile on its 5.38 miles in Codington county, the same as last year.

Which motion prevailed

All members voting yes.

Moved by Lockhart and seconded that the South Dakota Rapid Transit be assessed at $300 per mile on its 7.25 miles in Minnehaha, the same as last year.

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Which motion prevailed

All members voting yes.

Moved by Grigsby and seconded that the Sioux Falls Terminal be assessed at $4,000 per mile on its 7.01 miles in Minnehaha county, the same as last year.

Which motion prevailed

All members voting yes.

Moved by Mayhew that the assessment of the Chicago Milwaukee & St. Paul road be in such an amount as will average as near as may be $4,000 per mile for the entire mileage in the state.

Lee moved to reconsider and that it be assessed by divisions.

The vote on the motion to reconsider stood yes—Lee, Lockhart, Crane and Grigsby.

No—Mayhew and Roddle.

Which motion prevailed

Moved by Crane and seconded by Lockhart that the Chicago, Milwaukee & St. Paul, the Iowa and Dakota main line, consisting of 149.70 miles in the following counties: Lincoln, Turner, Hutchinson, McCook, Hanson, Davison, Aurora and Brule be assessed at $3,900 per mile, the same as last year.

Lee moved as an amendment to the motion that the Chicago, Milwaukee & St. Paul, the Iowa and Dakota main line, in the above counties, 149.70 be assessed at $5200 per mile.

Mayhew offered an amendment to the amendment that it be assessed $4,560 per mile, which is practically a raise of 17 per cent from last year.

The vote on the amendment to the amendment stood:

Yes—Grigsby, Mayhew and Lee.

No—Crane, Lockhart, Roddle and Phillips.

Amendment to the amendment lost.

The vote on amendment stood:

Yes—Mayhew and Lee.

No—Grigsby, Lockhart, Roddle, Crane and Phillips

Amendment lost.

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Mayhew moved as an amendment to the original motion that this division be assessed at $4,200 per mile, which was seconded by Grigsby.

Further consideration of railroads laid over until August 4th.

J. H. Baldwin appeared before the board asking that the value of lands in Hand county be reduced.

Moved by Phillips and seconded that a note be made of the appearance of Mr. Baldwin before this board, and that when this board meets to equalize lands that due consideration be given his petition with reference to the assessment of lands in Hand county.

Which motion prevailed

All members voting yes.

Recess taken until August 4th at 9 a. m.

August 4th, 9 a. m.

Members all present.

Minutes of August 3rd, read, corrected and approved as corrected.

Gov. Lee asked to state the following addition to his answer to the resolution offered by Mayhew on the 3rd, and adopted by the board:

That the letter bears the signature of the writer and is the best evidence of the writer; that the petitions have not been challenged and their names are the best evidence of the intention of the signers and they are entitled to better treatment and consideration at the hands of this board.

Moved by Phillips that all the petitions now before the board be read and considered.

Which motion prevailed

All members voting yes.

Petitions from the following counties, with the following number of names attached to each were then read in full by the board: McPherson 20 signers. Clark 77 signers, Clay 15 signers, Brown 13 signers, Minnehaha 55 signers, Lawrence

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551 signers, Brule 60 signers, Potter 23 signers, Union 30 signers, Lake 23 signers, Turner 47 signers, Spink 52 signers, Sanborn 33 signers; total number of names attached to all the petitions 999.

Roddle moved that the secretary be instructed to request two or three of the petitioners on each of the petitions to make the board conversant with the facts upon which they based their request for a raise in the assessment of railroads to an amount of not less than $5,000 per mile, and that the request be by wire.

Mayhew moved to amend the motion by substituting the name of the chairman for that of the secretary.

Gov. Lee: "I have investigated the matter and am satisfied in my own mind and I am not willing to assume that those men are ignorant and did not know what they were signing and for that reason absolutely refuse to serve."

The vote on the amendment stood:

Yes—Crane, Phillips and Mayhew.

No—Roddle, Lockhart, Grigsby and Lee.

The amendment was lost.

The original motion being put, carried unanimously.

Which motion prevailed

Grigsby moved that the expense of the telegrams be charged pro rata to the different officers represented upon the board.

Which motion prevailed

All members voting yes.

The vote on the amendment of Mayhew's that was pending at the time of taking a recess on the 3rd, stood as follows:

Yes—Lee, Grigsby and Mayhew.

No—Crane, Roddle, Lockhart and Phillips.

The amendment was lost.

Mr. Crane's original motion of the 3rd which Mayhew moved to amend was withdrawn by Mr. Crane.

Roddle moved to reconsider Lee's motion of the 3rd which disposed of Mayhew's motion relating to the assessment of railroads, and reinstate Mayhew's resolution.

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Which motion prevailed

All members voting yes.

Mayhew offered the following resolution and moved its adoption:

WHEREAS, The argument has been made on this board that the assessment of the Milwaukee road ought not to be raised because the last assessment is more than 37½ per cent of the valuation ($10,000,000) fixed by Judge Carland and the Railroad Commissioners; and

WHEREAS, The said $10,000,000 is almost the extreme of one contention in the late rate case, while the officers of the road give the value of the property at over $16,000,000; and

WHEREAS, This company steadfastly refuses to make any concession to the public, and denies respect to a law which was unanimously passed by the legislature, and has appealed from an adverse decision claiming that they can make $36,000 a year by preventing the operation of the law; and

WHEREAS, The only present means of getting justice from this company is through taxation; therefore

RESOLVED, That in view of all the circumstances and the evidence before us, an assessment of $4,404,000 or $4,000 a mile, which would be an increase of 17 per cent or about $19,000 in taxes, is not unreasonable and ought to be made.

Recess taken until 1:30 p. m.

Re-assembled at 1:30 p. m.

Lee moved that the following resolution be adopted as an amendment to Mayhew's resolution:

WHEREAS, The 1,101 miles of railway in this state owned and operated by the Chicago, Milwaukee & St. Paul Railway Company was assessed in 1897 by this board at an average of $3,425 per mile; and

WHEREAS, The said railway company in its report to the State Auditor for the year 1898 reports additional valuations on its property which there is the best of evidence have been heretofore held back for the deception of this board and which should have been reported in the year 1897; and

WHEREAS, The State of South Dakota has granted to said railway company valuable franchises which make it a monopoly in its territory, for which valuable considerations the state receives and has received no compensation and for which the state can derive no compensation except by a reduction of the rates said company charges for the carrying of passengers and freight, by means of taxation; and

WHEREAS, The said railway company has refused to put into operation the schedule of rates prescribed by law and sustained as just and legal by the United States Circuit Court of this circuit, and has appealed

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from the decision of said court to the Supreme Court of the United States, refusing by said act to abide the decision of the lower court and adhering to the valuation of $17,000 per mile which it set upon its property in this state in its sworn complaint asking for a temporary injunction restraining the railroad commissioners from putting into operation the schedule of rates prescribed by them; therefore

BE IT RESOLVED, That it is the sense of this board that the said railroad should be assessed by a division upon the basis of its value as assessed in 1897 with the additional value as reported to the state auditor in 1898, to-wit: $4,818,177 for the entire system, or an approximate average of not less than $4,376 per mile thereof.

Upon which resolution Mr. Phillips made the following remarks: "This board this morning passed a resolution asking information from about one thousand petitioners; now I think out of respect to them, that before we proceed to assess railroads we should wait until we can hear something from them, I offer that as a suggestion; we have asked for this information from them and out of respect for them let us not rush headlong into this matter.

Crane moved that the board now proceed with the assessment of railroads.

Upon which motion Mr. Phillips made the following remarks: I am decidedly opposed to proceeding with the assessment of these railroads until we have heard from these people; we have asked them for information and I think that out of due respect to them we should not go ahead and do this work; we have asked them for information showing why the railroads in this state should not be assessed for less than $5,000 per mile, and I think that with due regard for these thousand gentlemen signing these petitions here before this board, that we should wait until we can hear from them.

The vote on the motion stood:

Yes—Crane, Grigsby, Lockhart, Mayhew.

No—Lee, Phillips, Roddle.

Which motion prevailed

The amendment to the resolution coming up to be voted on, Mr. Crane made the following objection: "I object to the resolution on the ground that it is not the proper basis of assessment and taxation

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Mr. Lockhart: I enter the same objection, and that it is incumbering the assessment, and in case the assessment was taken into court there would be a possibility of being knocked out of the railroad taxes for the incoming year.

The amendment to the resolution being put to a vote, the vote stood as follows:

Yes—Lee.

No—Crane, Lockhart, Mayhew, Roddle, Grigsby, Phillips.

Grigsby: I vote against this amendment for the reason that paragraphs two and three are in conflict with Article 51, Chapter 28 of the Session Laws of 1897.

Phillips: In view of my objection to taking up the assessment of railroads until we can hear from those petitioners and the objection which Mr. Grigsby has just stated, I vote no.

Amendment to the resolution lost.

The original resolution having been taken up the vote stood as follows:

Yes:—Lee, Mayhew.

No—Crane, Lockhart, Roddle Phillips.

Grigsby: I vote against the resolution for the same reason I did against the amendment thereto.

Resolution lost.

Moved by Crane that the board proceed to assess the Milwaukee system making the basis of assessment $3,420 per mile.

Mayhew moved as an amendment that the basis of assessment be $3,762 per mile, which would be a raise of 10 per cent from the assessment of last year.

Lee moved as an amendment to the amendment that the board proceed to assess the Milwaukee system, making the basis of asssessment on an average of $4,500 per mile on the Milwaukee system in this state.

The vote on the amendment to the amendment stood:

Yes—Lee, Grigsby.

No—Crane, Roddle, Lockhart, Mayhew, Phillips.

Amendment to the amendment lost.

The vote on the amendment stood:

Yes—Lee, Grigsby, Mayhew.

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No—Crane, Lockhart, Roddle, Phillips.

Amendment lost.

Mayhew offered an amendment to the original motion that the Milwaukee system be assessed $3,590 per mile, which would be an increase of 5 per cent over last year.

The vote on the amendment stood:

Yes—Lee, Grigsby, Mayhew.

No—Crane, Lockhart, Phillips.

Roddle: In view of the best information which we have at present, which is given us by the railroad commissioners and Judge Carland's court, which fixes the total valuation at $9,090 per mile, I vote no.

The amendment was lost.

Mayhew moved as an amendment to the motion of Crane that the basis of assessment be $3,520 per mile, which would be a raise of $100 per mile.

The vote on the amendment stood:

Yes—Lee, Grigsby, Mayhew, Phillips.

No—Crane, Lockhart, Roddle.

Amendment carried, and also original motion as amended.

Phillips moved that the Iowa & Dakota main line of the Chicago, Milwaukee & St. Paul system, consisting of 149.70 miles in the counties of Lincoln, Turner, Hutchinson, McCook, Hanson, Davison, Aurora and Brule, be assessed at $4,000 per mile.

The vote stood:

Yes—Lockhart, Mayhew, Roddle, Phillips.

No—Lee, Crane, Grigsby.

Which motion prevailed

Lee: I vote no because my valuation of the line is $5,200 per mile.

Crane: The reason I vote no is because my valuation is $3,900 per mile.

Grigsby: The reason I vote no is because I think that branch ought to be raised more pro rata than the rest.

Phillips moved that the Running Water branch of the Chicago, Milwaukee & St. Paul system be assessed at $3,100

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per mile on its 62.91 miles in the counties of Turner, Hutchinson and Bon Homme.

The vote stood:

Yes—Grigsby, Lockhart, Roddle, Phillips, Mayhew.

No—Lee and Crane.

Which motion prevailed

Lee: The reason I vote no is because my estimate is $4,000 per mile.

Lockhart moved that the Eden branch of the Chicago, Milwaukee & St. Paul system consisting of .39 miles in the county of Lincoln be assessed at $3,100 per mile.

Crane moved as amendment to the motion to make it $3,500 per mile.

The vote on the amendment stood:

Yes—Lee, Crane, Grigsby.

No—Lockhart, Mayhew, Roddle, Phillips

And the amendment was lost.

The vote on the original motion stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Lockhart moved that the Hastings & Dakota main line of the Chicago, Milwaukee & St. Paul system consisting of 107.02 miles in the counties of Grant, Roberts, Day and Brown be assessed at $4,500 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: My objection is my estimate is $5,000 per mile is the reason I vote no.

Lockhart moved that the Southern Minnesota main line of the Chicago, Milwaukee & St. Paul system consisting of 97.20 miles in the counties of Moody, Lake, Miner and Sanborn be assessed at $3,800 per mile.

The vote stood:

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Yes—Lockhart, Roddle, Grigsby, Mayhew, Phillips.

No—Lee, Crane.

Which motion prevailed

Lee: Note the reason I vote no is because my estimate is $5,000 per mile.

Phillips moved that the Orient branch of the Chicago Milwaukee & St. Paul system consisting of 40.99 miles in the counties of Edmunds and Faulk be assessed at $2,100 per mile

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Lee: Note the reason I vote no is because my estimate is $2,500 per mile.

Lockhart moved that the Whetstone branch of the Chicago, Milwaukee & St. Paul system consisting of 37.24 miles in the counties of Grant and Roberts be assessed $2,400 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note the reason I vote no is because my estimate is $3,000 per mile.

Lockhart moved that the Madison branch of the Chicago, Milwaukee & St. Paul system consisting of 103.02 in the counties of Lake, Kingsbury, Hamlin, Clark and Day be assessed at $2,700 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note my estimate is $3,500 per mile is the reason I vote no.

Crane moved that the Sioux City & Dakota main line of the

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Chicago, Milwaukee & St. Paul system consisting of 129.89 miles in the counties of Union, Clay, Yankton, Bon Homme, Hutchinson and Davison be assessed at $4,300 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation of the line at $5,500 per mile.

Lockhart proved that the Harlem branch of the Chicago, Milwaukee & St. Paul system consisting of 38.71 miles in the counties of Day and Marshall be assessed at $2,400 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note my estimate as $3,000 per mile.

Grigsby moved that the Sioux Falls branch of the Chicago, Milwaukee & St. Paul system consisting of 67.81 miles in the counties of Union, Lincoln, Minnehaha and Moody be assessed at $4,400 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $5,500 per mile.

Phillips moved that the Edgely branch of the Chicago, Milwaukee & St. Paul system consisting of 32.72 miles be assessed at $2,100 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips

No—Lee.

Which motion prevailed

Lee: Note my valuation at $2,700 per mile.

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Lockhart moved that the Fargo branch of the Chicago, Milwaukee & St. Paul system consisting of 1.28 miles in the county of Roberts be assessed at $2,500 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Same notation as last time.

Lockhart moved that the James River main line of the Chicago, Milwaukee & St. Paul system consisting of 128.31 miles in the counties of Davison, Sanborn, Jerauld, Beadle, Spink and Brown be assessed at $3,900 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note that my valuation is $5,000 per mile.

Phillips moved that the Bowdle branch of the Chicago, Milwaukee & St. Paul system in the counties of Brown and Edmunds consisting of 57.02 miles be assessed at $2,300 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle and Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $3,000 per mile.

Lockhart moved that the Eureka branch of the Chicago, Milwaukee & St. Paul system in the counties of Edmunds and McPherson be assessed at $2,300 per mile on its 26.39 miles.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle and Phillips.

No—Lee.

Which motion prevailed

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Lee: Note my valuation at $3,000 per mile.

Crane moved that the Armour branch of the Chicago, Milwaukee & St. Paul system consisting of 20.45 miles in the counties of Hutchinson and Douglas be assessed at $3,000 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle and Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $4,000 per mile.

Crane moved to make the basis of assessment of the Chicago & North-Western system in this state $3,376 per mile the same as it was last year.

Mayhew moved as an amendment that the basis of assessment be $3,520 per mile, the same as Milwaukee average.

The vote on the amendment stood:

Yes—Lee, Grigsby, Mayhew.

No—Crane, Lockhart, Roddle, Phillips.

The amendment was lost.

Mayhew moved as an amendment to the original motion to make the basis of assessment of the North-Western road $3,476 per mile, which would be $100 per mile over last year.

The vote on the amendment stood:

Yes—Lee, Grigsby, Lockhart, Mayhew, Phillips.

No—Crane, Roddle.

The amendment carried and also the original motion as amended.

A petition from the town of Miller asking that the assessment of the Chicago & North-Western road passing through the town of Miller be raised, was read and considered by the board.

Lockhart moved that the Watertown & Gettysburg line of the Chicago & North-Western system consisting of 146.25 miles in the counties of Codington, Clark, Faulk, Potter and Spink be assessed at $2,500 per mile.

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Crane moved as an amendment to the motion that the Watertown & Gettysburg line be assessed at $2,300 per mile.

The vote on the amendment stood:

Yes—Crane, Roddle, Phillips.

No—Lee, Grigsby, Lockhart, Mayhew.

And the amendment was lost.

The vote on the original motion stood.

Yes—Lockhart, Mayhew, Grigby, Phillips.

No—Lee, Crane, Roddle.

And the original motion prevailed.

Lee: Note my valuation at $3,000 per mile.

Grigsby moved that the Yankton branch of the Chicago & North-Western system consisting of 28.46 miles in the counties of Clay, Turner and Yankton be assessed at $3,500 per mile.

The vote stood:

Yes—Grigsby, Mayhew.

No—Lee, Crane, Lockhart, Roddle, Phillips.

And the motion was lost.

Grigsby moved that the Yankton branch of the Chicago & North-Western system in the counties of Clay, Turner and Yankton, consisting of 28.46 miles be assessed at $3,400 per mile.

The vote stood:

Yes—Crane, Lockhart, Mayhew, Grigsby, Roddle and Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $4,000 per mile.

Roddle moved that the Dakota division of the Chicago & North-Western system consisting of 209.11 miles in the counties of Brookings, Beadle, Hand, Hyde, Hughes and Kingsbury be assessed at $4,100 per mile.

The vote stood:

Yes—Crane, Lockhart, Mayhew, Grigsby, Roddle and Phillips.

No—Lee.

Which motion prevailed

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Lee: Note my valuation at $4,500 per mile.

Phillips moved that the Groton branch of the Chicago & North-Western system consisting of 38.84 miles in the counties of Brown and Spink be assessed at $2,100 per mile.

The vote stood:

Yes—Crane, Lockhart, Grigsby, Mayhew, Roddle and Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $2,700 per mile.

Grigsby moved that the Winona & St. Peter division of the Chicago & North-Western system consisting of 34.48 miles in the counties of Codington and Deuel be assessed at $2,700 per mile.

The vote stood:

Yes—Crane, Lockhart, Grigsby, Roddle, Mayhew and Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $3,000 per mile.

Lockhart moved that the south-eastern branch of the Chicago & North-Western system consisting of 125.49 miles in the counties of Kingsbury, Lincoln, Miner, McCook, Turner and Union be assessed at $4,000 per mile.

The vote stood:

Yes—Crane, Lockhart, Grigsby, Mayhew, Roddle and Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $4,800 per mile.

Lockhart moved that the Watertown branch of the Chicago & North-Western system consisting of 43.83 miles in the counties of Brookings, Codington, Deuel and Hamlin be assessed at $3,800 per mile.

The vote stood:

Yes—Crane, Lockhart, Mayhew, Grigsby, Roddle and Phillips.

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No—Lee.

Which motion prevailed

Lee: Note my valuation at $4,500 per mile.

Lockhart moved that the Oakes branch of the Chicago & North-Western system consisting of 117.67 miles in the counties of Beadle, Brown and Spink be assessed at $3,600 per mile.

The vote stood:

Yes—Crane, Lockhart, Roddle, Mayhew, Grigsby and Phillips.

No—Lee.

Which motion prevailed

Lee. Note $4,200 as my valuation per mile.

Recess taken until 9 o'clock a. m. August 5, 1898.

August 5th, 1898, 9 a. m.

Members all present.

Minutes of August 4th read, corrected and approved as corrected.

Lockhart moved that the Dubuque & Sioux City railway be assessed $4,400 per mile on its 14.95 miles in the county of Minnehaha, being a raise of $200 per mile.

All members voting yes.

Which motion prevailed

Lee: Note the reason I vote yes is because they have put the rate required of them by law into effect.

Lockhart moved that the Duluth, Watertown & Pacific consisting of 69.86 miles in the counties of Beadle, Codington, Clark, Hamlin and Kingsbury be assessed at $3,200 per mile.

All members voting yes.

Which motion prevailed

Lee: I vote yes because I consider it fully or more than in proportion with other lines.

Crane moved that the Great Northern consisting of 99.24 miles in the counties of Brown, Codington, Grant and Marshall be assessed at $3,500 per mile.

All members voting yes.

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Which motion prevailed

Lee: Note that I vote yes because I consider it fully or more than in proportion with other roads.

Crane moved that the Wilmar & Sioux Falls consisting of 82.59 miles in the counties of Lincoln, Minnehaha, Turner and Yankton be assessed at $4,200 per mile.

Grigsby moved that the above road be assessed at $4,400 per mile.

No second.

The vote on original motion stood:

Yes—Crane, Lockhart, Mayhew, Roddle, Phillips.

No—Lee, Grigsby.

Which motion prevailed

Lee: Note the reason I vote no is because my valuation of that line is $5,000 per mile.

Crane moved that the Black Hills Division of the Fremont, Elkhorn and Missouri Valley consisting of 133.53 miles in the counties of Custer, Fall River, Lawrence, Meade and Pennington be assessed at $3,300 per mile.

Mayhew moves as an amendment that the division be assessed the same as the average established for the Milwaukee system, which was $3,520 per mile.

The vote on the amendment stood:

Yes—Lee, Mayhew, Grigsby.

No—Crane, Lockhart, Roddle, Phillips.

And the amendment was lost.

Roddle: I do not see any evidence before us which will justify that assessment, therefore I vote no.

Mayhew offers as an amendment to the motion that the road be assessed at $3,476 per mile, the same average as established for the Chicago & Northwestern.

The vote on the amendment stood:

Yes—Lee, Mayhew, Grigsby.

No—Crane, Lockhart, Roddle, Phillips.

And the amendment was lost.

Roddle: For the same reason as before I vote no.

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Mayhew moves as an amendment to the original motion that the assessment of that line be $3,400 per mile, being a raise of $100 per mile over 1897.

The vote on the amendment stood:

Yes—Lee, Grigsby, Mayhew.

No—Crane, Lockhart, Roddle, Phillips.

And the amendment was lost.

The vote on the original motion stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

And the original motion prevailed.

Lee:—I think that line ought to be assessed at $4,500 per mile is the reason I vote no.

Lockhart moved that the Hot Springs branch of the F. E. & M. V. consisting of 14.57 miles in the counties of Fall River and Custer be assessed at $2,000 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation of that line at $2,500 per mile.

Crane moved that the Minnesela branch of the F. E. & M. V. consisting of 20.68 miles in the counties of Butte and Lawrence be assessed at $2,000 per mile.

All members voting yes.

Which motion prevailed

Lee: I vote yes because it appears to be the full value of the road.

Lockhart moved that the Nebraska line to Wyoming line of the Grand Island & Wyoming Central consisting of 48.88 miles in the counties of Custer and Fall River be assessed $2,600 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

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No—Lee.

Which motion prevailed

Lee: Note my valuation of that line at $4,000 per mile is the reason I vote no.

Grigsby: Note my reason for voting yes was because we will have to maintain an equality between these roads.

Lockhart moved that the Edgemont to Deadwood line of the Grand Island & Wyoming Central consisting of 106.40 miles in the counties of Custer, Fall River, Lawrence and Pennington be assessed at $2,500 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $3,500 is the reason I vote no.

Crane moved that the Hot Springs branch of the Grand Island & Wyoming Central consisting of 12.88½ miles in the county of Fall River be assessed at $2,000 per mile.

The vote stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

Which motion prevailed

Lee: Note my valuation at $2,500 per mile is the reason I vote no.

Lockhart moved that the Spearfish branch of the Grand Island & Wyoming Central consisting of 31.91 miles in the county of Lawrence be assessed at $1,000 per mile.

Which motion prevailed

All members voting yes.

Grigsby moved that the Sioux City & Northern consisting of 7.99 miles in the county of Minnehaha be assessed at $4,400 per mile, being a raise of $1,100 per mile over 1897.

Which motion prevailed

All members voting yes.

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Lockhart moved that the Chicago, St. Paul, Minneapolis & Omaha consisting of 88.20 miles in the counties of Davison, Hanson, McCook and Minnehaha be assessed at $3,600 per mile.

Lee moved as an amendment that it be assessed at $4,200 per mile.

The vote on the amendment stood:

Yes—Lee, Grigsby.

No—Crane, Lockhart, Mayhew, Roddle, Phillips.

And the amendment was lost.

Mayhew: The reason I vote no on that is because I think the original motion is relatively as high as the board has already fixed the assessment of other roads.

The vote on the original motion stood:

Yes—Crane, Grigsby, Lockhart, Mayhew, Roddle, Phillips.

No—Lee.

And the original motion prevailed.

Lee: Note that I consider the value of the road at $4,200 per mile for taxation.

Mayhew moved that the Cedar Rapids, Iowa Falls & Northwestern consisting of 82.76 miles be assessed $3,400 per mile in the counties of Brookings, Codington, Deuel and Moody, and $4,300 in the counties of Lincoln and Minnehaha, which would be a raise of $100 over 1897.

All members voting yes.

Which motion prevailed

Lee: I vote yes because it is a raise, but I consider the line in the former counties of a valuation of $4,000 and in the latter of a valuation of $4,500 per mile for taxation.

TELEPHONES.

Grigsby moved that the board now take up and finish the assessment of telephone companies.

All members voting yes.

Which motion prevailed

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Phillips moved that the Peoples Telegraph and Telephone Company in Fall River county be assessed $350.

All members voting yes.

Which motion prevailed

Phillips moved that the Capital City Telephone Company be assessed $700 in the county of Hughes and $100 in the county of Stanley.

All members voting yes.

Which motion prevailed

Grigsby moved to reconsider the assessment of the Northwestern Telephone Exchange Company.

All members voting yes, except Lockhart absent and not voting.

Which motion prevailed

Phillips moved that the Northwestern Telephone Exchange Company be assessed at $127 per mile apportioned to to the counties through which the lines pass pro rata.

Grigsby moved as an amendment that the assessment be $130 per mile, which is a raise of about $3 per mile from 1897.

All members voting yes on the amendment.

And the amendment prevailed and the original motion as amended.

Recess taken until 1:30 p. m.

AFTERNOON SESSION.

Re-assembled at 1:30 p. m., all members present.

A. C. Johnson addressed the board in behalf of the Chicago & Northwestern railroad asking for a reduction in the assessment on the lines from Watertown to Gettysburg and from Watertown to Brookings, and that the amount taken off these lines be not put on to any other lines of said company, saying that the Chicago & Northwestern was assessed out of proportion with the other roads entering Watertown from a standpoint of their earning capacity.

Mr. Faulkner of Faulk county addressed the board against any reduction in the assessment of said road on the line from Watertown to Gettysburg.

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Mr. Crane moved to reconsider the vote by which the Watertown branch consisting of 43.83 miles in the counties of Brookings, Codington, Deuel and Hamlin was assessed.

Grigsby moved as an amendment that the board reconsider the vote by which the basis of assessment of the Northwestern road was fixed.

The vote on the amendment stood:

Yes—Grigsby.

No—Lee, Crane, Lockhart, Mayhew, Roddle, Phillips.

And the amendment was lost.

The vote on the original motion stood:

Yes—Crane, Lockhart, Phillips.

No—Lee, Grigsby, Mayhew, Roddle.

And the original motion was lost.

Mr. Daniels addressed the board regarding the assessment of the American Express Company.

Crane moved that the board now take a recess as a board of assessment and meet as a board of equalization.

All members voting yes.

Which motion prevailed

Lockhart moved that the board now take up the equalization of lands.

All voting yes.

Which motion prevailed

LANDS.

The board having proceeded to equalize lands the follow- counties were increased the following per cent;

Beadle county 5 per cent.

Brookings county 5 per cent.

Brule county 40 per cent.

Clark county 5 per cent.

Day county 30 per cent.

Douglas county 10 per cent.

Grant county 10 per cent.

Hanson county 5 per cent.

Hutchinson county 3 per cent.

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McCook county 10 per cent.

Union county 10 per cent.

The following counties were decreased the following per cent.

Davison county 10 per cent.

Edmunds county 20 per cent

Faulk county 11 per cent.

Hand county 20 per cent.

Hyde county 10 per cent.

Miner county 5 per cent

Minnehaha county 10 per cent

Potter county 10 per cent.

Sanborn county 5 per cent.

Sully county 20 per cent.

Walworth county 20 per cent.

Moody county 8 per cent.

Deuel county 5 per cent.

All other counties were left as equalized by the county boards of equalization of the different counties.

Recess taken until 9 a. m., August 6th, 1898.

August 6th, 1898, 9 a. m.

Present: Lee, Lockhart, Grigsby, Mayhew, Roddle, Phillips.

Minutes of August 5th read, corrected and approved as corrected.

There having been more petitions relating to railroad assessment received by the secretary of the board, Phillips moved that the same be received and read in full.

All members voting yes.

Which motion prevailed

Petitions from the following counties were then read, with the following number of names attached to each: Campbell 30 signers, Clay 16 signers, Faulk 11 signers, making the total number of names attached to all petitions so far received 1056.

Recess taken until 1:30 p. m.

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AFTERNOON SESSION.

Re-assembled at 1:30 p. m.

TOWN LOTS

Board took up the equalization of town lots, which were left as equalized by the boards of equalization of the different counties.

Lockhart now moved that the board take up the equalization of horses, mules and asses and cattle.

All members voting yes.

Which motion prevailed

HORSES.

The board having proceeded to equalize horses, the following counties were increased the following per cent:

Aurora county 60 per cent.
Brule county 39 per cent.
Buffalo county 47 per cent.
Campbell county 18 per cent.
Charles Mix county 26 per cent.
Clay county 5 per cent.
Codington county 9 per cent.
Davison county 23 per cent.
Douglas county 44 per cent.
Edmunds county 14 per cent.
Faulk county 4 per cent.
Hand county 91 per cent.
Hanson county 10 per cent.
Hughes county 70 per cent.
Hyde county 39 per cent.
Lincoln county 4 per cent.
Lyman county 64 per cent.
McCook county 44 per cent.
Meade county 27 per cent.
Minnehaha county 1 per cent.
Pennington county 5 per cent.

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Potter county 15 per cent.
Sanborn county 31 per cent.
Spink county 3 per cent.
Stanley county 15 per cent.
Sully county 4 per cent
Turner county 8 per cent.
Union county 40 per cent.
Yankton county 19 per cent
Delano county 19 per cent.
Gregory county 22 per cent
Jackson county 21 per cent.
Nowlin county 20 per cent.
Pratt county 46 per cent.
Presho county 55 per cent.
Armstrong county 3 per cent.
Sterling county 14 per cent.
Washington county 41 per cent.
Ziebach county 29 per cent.
Scobey county 21 per cent.

The following counties were decreased the following per cents.

Beadle county 11 per cent.
Bon Homme county 37 per cent.
Brookings county 25 per cent.
Brown county 15 per cent.
Butte county 7 per cent.
Day county 10 per cent.
Deuel county 12 per cent.
Grant county 9 per cent.
Hamlin county 3 per cent.
Hutchinson county 13 per cent
Jerauld county 10 per cent.
Kinsbury county 13 per cent.
Lake county 17 per cent.
Marshall county 12 per cent.
McPherson county 4 per cent.
Miner county 24 per cent.

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Moody county 2 per cent.
Roberts county 15 per cent.
Unorganized to Butte 25 per cent.

All other counties were left as equalized by the county boards of equalization of the different counties.

MULES AND ASSES.

The board having proceeded to equalized mules and asses, the following counties were increased the following per cents:

Aurora county 22 per cent.
Beadle county 188 per cent.
Brookings county 7 per cent.
Brule county 65 per cent.
Buffalo county 51 per cent.
Campbell county 32 per cent.
Charles Mix county 1 per cent.
Clark county 38 per cent.
Clay county 5 per cent.
Codington county 25 per cent.
Custer county 4 per cent.
Day county 15 per cent.
Deuel county 4 per cent.
Douglas county 37 per cent.
Edmunds county 21 per cent.
Fall River county 19 per cent.
Grant county 1 per cent.
Hamlin county 7 per cent.
Hand county 118 per cent.
Hanson county 7 per cent.
Hughes county 51 per cent.
Hutchinson county 1 per cent.
Hyde county 47 per cent.
Kingsbury county 4 per cent.
Lake county 5 per cent.
Lincoln county 3 per cent.
Lyman county 21 per cent.
Marshall county 20 per cent.

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McCook county 59 per cent.
McPherson county 21 per cent.
Minnehaha county 24 per cent.
Potter county 25 per cent.
Sanborn coudty 48 per cent.
Spink county 27 per cent.
Sully county 52 per cent
Turner county 10 per cent.
Union county 27 per cent.
Walworth county 8 per cent.
Yankton county 18 per cent.
Unorganized to Butte 50 per cent.
Gregory county 4 per cent.
Nowlin county 25 per cent.
Pratt county 37 per cent.
Presho county 50 per cent.
Ziebach county 20 per cent.

The following counties were decreased the following per cent.

Bon Homme county 25 per cent.
Butte county 13 per cent.
Faulk county 3 per cent.
Jerauld county 31 per cent.
Meade county 18 per cent.
Miner county 36 per cent.
Moody county 8 per cent.
Pennington county 8 per cent.
Roberts county 18 per cent.

All other counties were left as equalized by the county boards of equalization of the different counties.

CATTLE.

The board having proceeded to equalize cattle, the following were increased the following per cents:

Aurora county 62 per cent.
Brown county 12 per cent.
Clay county 20 per cent.

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Codington county 2 per cent.
Davison county 19 per cent.
Day county 5 per cent
Deuel county 12 per cent.
Douglas county 14 per cent.
Edmunds county 8 per cent.
Grant county 5 per cent.
Hamlin county 2 per cent.
Hand county 56 per cent.
Hanson county 8 per cent.
Hyde county 43 per cent.
Jerauld county 8 per cent.
Marshall county 8 per cent.
McCook county 24 per cent.
Minnehaha county 9 per cent.
Potter county 2 per cent.
Sanborn county 5 per cent.
Spink county 4 per cent.
Union county 81 per cent.
Yankton county 37 per cent.
Gregory county 25 per cent.
Pratt county 20 per cent.
Presho county 40 per cent.

The following counties were decreased the following per cents:

Beadle county 16 per cent.
Brookings county 12 per cent.
Brule county 7 per cent.
Buffalo county 32 per cent.
Campbell county 2 per cent.
Clark county 5 per cent.
Faulk county 11 per cent.
Hughes county 5 per cent.
Kingsbury county 27 per cent.
Lake county 21 per cent.
Lincoln county 2 per cent.
McPherson county 6 per cent.

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Miner county 27 per cent.
Moody county 15 per cent.
Roberts county 3 per cent.
Walworth county 25 per cent.

All other counties were left as equalized by the county boards of equalization of the different counties.

Recess taken until 9 a. m., August 8th, 1898.

FORENOON SESSION.

August 8th, 1898, 9 a. m.

Present: Lee, Lockhart, Mayhew, Roddle and Phillips.

Minutes of August 6th, read, corrected and approved as corrected.

Lockhart moved that the board now take up the equalization of hogs and sheep.

Which motion prevailed

All members voting yes.

HOGS.

The board having proceeded to equalize hogs, the following counties were increased the following per cents:

Aurora county 48 per cent.
Bon Homme county 11 per cent.
Buffalo county 37 per cent.
Charles Mix county 40 per cent.
Clark county 48 per cent.
Clay county 44 per cent.
Codington county 17 per cent
Davison county 40 per cent.
Day county 40 per cent.
Deuel county 40 per cent.
Douglas county 48 per cent.
Edmunds county 25 per cent.
Hand county 170 per cent.
Hanson county 40 per cent.

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Hutchinson county 13 per cent.
Hyde county 75 per cent.
Kingsbury county 4 per cent.
Lincoln county 17 per cent.
McCook county 55 per cent.
McPherson county 28 per cent.
Sanborn county 18 per cent.
Walworth county 26 per cent.
Yankton county 55 per cent.
Gregory county 57 per cent.
Presho county 30 per cent.

The following counties were decreased the following per cents:

Beadle county 35 per cent.
Brookings county 12 per cent.
Brown county 17 per cent.
Brule county 32 per cent.
Butte county 13 per cent.
Campbell county 3 per cent.
Custer county 50 per cent.
Fall River county 37 per cent.
Faulk county 7 per cent.
Grant county 10 per cent.
Hughes county 28 per cent.
Jerauld county 24 per cent.
Lake county 22 per cent.
Lawrence county 43 per cent.
Lyman county 32 per cent.
Meade county 24 per cent.
Minnehaha county 6 per cent.
Moody county 4 per cent.
Pennington county 48 per cent.
Potter county 10 per cent.
Roberts county 12 per cent.
Spink county 15 per cent.
Stanley county 69 per cent.
Sully county 21 per cent.

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Union county 33 per cent.
Pratt county 12 per cent.
Sterling county 65 per cent.
Ziebach county 42 per cent.

All other counties were left as equalized by the county boards of equalization of the different counties.

SHEEP.

The board having proceeded to equalize sheep, the following counties were increased the following per cents:

Aurora county 25 per cent.
Brookings county 25 per cent.
Brown county 25 per cent.
Buffalo county 25 per cent.
Charles Mix county 25 per cent.
Clark county 25 per cent.
Clay county 25 per cent.
Deuel county 25 per cent.
Douglas county 25 per cent.
Edmunds county 25 per cent.
Grant county 25 per cent.
Hamlin county 13 per cent.
Hand county 33 per cent.
Hanson county 25 per cent.
Hutchinson county 22 per cent.
Hyde county 25 per cent.
Lincoln county 25 per cent.
Lyman county 6 per cent.
Marshall county 63 per cent.
McCook county 25 per cent.
Minnehaha county 25 per cent.
Potter county 25 per cent.
Sanborn county 25 per cent.
Spink county 13 per cent.
Turner county 20 per cent.
Union county 25 per cent.
Yankton county 23 per cent.

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Gregory county 25 per cent.

Presho county 60 per cent.

Pratt county 60 per cent.

The following counties were decreased the following per cents:

Bon Homme county 18 per cent.

Butte county 17 per cent.

Campbell county 30 per cent.

Codington county 17 per cent.

Custer county 50 per cent.

Davison county 17 per cent.

Day county 8 per cent.

Fall River county 37 per cent.

Hughes county 21 per cent.

Lake county 17 per cent.

Lawrence county 58 per cent.

McPherson county 10 per cent.

Meade county 45 per cent.

Miner county 17 per cent.

Pennington county 57 per cent.

Roberts county 13 per cent.

Stanley county 59 per cent.

Walworth county 16 per cent.

All other counties were left as equalized by the county boards of equalization of the different counties.

Recess taken until 2 p. m.

AFTERNOON SESSION.

Re-assembled 2 p. m.

All other classes and kinds of property of every description were left as equalized by the connty boards of equalization of the different counties.

Mayhew introduced the following resolution and moved its adoption:

WHEREAS, The recent decision of the supreme court deprives this board of the power to sub-divide horses into two classes and cattle into three

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classes, as has been done heretofore, and further deprives the board of the power to equalize bank shares separately from shares of other corporations; and

WHEREAS, This abridgement of power necessarily results in a less just equalization than the board could otherwise make; therefore

RESOLVED, That this board earnestly recommends to the legislature such a change in the laws as will enable the equalizing board to make these sub-divisions, and also to know the amount, kind and value of all stocks separately;

AND BE IT FURTHER RESOLVED, That it is within the knowledge of this board that under our present revenue laws vast interests in this state either escape taxation entirely, or are very inadequately taxed, among which interests are mining property, banks, moneys and credits, and merchandise, thus compelling the lands to bear an undue burden; and to cure this evil we earnestly recommend the enactment of a law, similar to that of Indiana, providing for a revenue commission which can save to the state many times its cost, equalize the burden of taxation and promote justice.

Which motion prevailed

All members voting yes.

Phillips moved that the letters and communications received in reply to the telegram sent out by the secretary of the board relating to railroad assessment be placed in the minutes.

The vote stood:

Yes—Lee, Mayhew, Roddle, Phillips.

No—Lockhart.

And the motion prevailed.

The petition, the telegram sent to the petitioners, the names of the parties to whom it was sent, and the replies which have been received are as follows:

PETITION.

All the railroad petitions to which reference has been made are on printed forms and read as follows:

"We, the undersigned citizens and taxpayers of the State of South Dakota hereby request and petition the State Board of Equalization to assess the property of the principal railroad lines in this State at not less than one third of their claimed value, and that in no case they be assessed at less than $5,000 per mile.

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"We also pray that the assessment of telegraph and express companies be raised to a just and equitable basis."

Pursuant to instructions the secretary prepared a telegram and submitted it to the board for approval. It read:

PIERRE, Aug. 4.

I am instructed by board to invite railway assessment petitioners in your county to furnish them facts on which to act as petitioned. Will you do so at once? Please answer by wire.

H. E. MAYHEW, Sec.,
State Board Assessment and Equalization.

The foregoing telegram was sent to the telegraph office with instructions to send to the following gentlemen, whose names appear on the petitions:

Hon. Freeman Knowles, Deadwood.
Hon. Andrew H. Olson, Deadwood.
Hon. R. E. Grimshaw, Deadwood
Hon. C. S. Palmer, Sioux Falls.
Hon. B. H. Lein, Sioux Falls.
Hon. D. J. Conway, Sioux Falls.
Hon. Geo. B. Daly, Columbia.
Hon. John Gascon, Columbia.
Hon. C. J. Gunderson, Vermillion
Hon. J. E. Erickson, Meckling.
C. A. Holcomb, Athol.
Frank G. Bohri, Clark.
F. E. Strawder, Clark,
E. F. Whiting, Eureka.
E. P. Ochsner, Kimball,
R. J. Clute, Chamberlain.
W. H. Penrod, Gettysburg.
S. W. Cosand, Gettysburg.
E. D. Julians, Davis,
J. A. Davis, Davis.
C. B. Stuart, Letcher.
F. McCurdy, Letcher.
H. T. Reed, Wesley.
C. A. Tripp, Hillsview.
Hon. Louis N. Crili, Richland

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H. A. Evans, Richland.

Wm. Pitts, Farmington.

Notice was returned from the telegraph office, that the last 5 could not be reached by wire.

The replies received are as follows:

(By Wire.)

DEADWOOD, S. D., Aug. 4

Petitioners answer that their property is listed at sixty per cent of its value regardless of income. Railways capitalized at forty thousand per mile listed at two thousand per mile, an evident injustice to taxpayers and violation of constitution. Railways charge us five cents per mile and out rageous freight charges, let them bear a just share of taxation.

FREEMAN KNOWLES,
For Petitioners.

VERMILLION, S. D., Aug. 4.

C. S. Gunderson is out of town.

HARVEY GUNDERSON.

SIOUX FALLS, S. D., Aug. 5.

Been absent month did not know petition circulated in Minnehaha. As signer of Deadwood petition would respectfully refer board to sworn testimony of values in records of Milwaukee rate case, copies of which are on file in offices of att'y general, governor, supreme court, at Pierre. Also sworn complaints in rate cases of every railroad corporation in South Dakota, which would be accepted as an admission of values by any court in Christendom.

C. S. PALMER.

GETTYSBURG, S. D., Aug. 5.

The petitioners of Potter county believe that the railroad property in this county is paying a large percentage over all operating expenses and interest upon the value of construction, and relying upon the testimony of the railroads in the case in Judge Carland's court, believe their assessment should be somewhere near its actual value, as our lands are taxed at their value and often double what their actual value is.

W. H. PENROD.

GETTYSBURG, S. D., Aug. 5.

The facts your petitioners take into consideration in sending you their petition are the sworn statements of the railroad in the case in U. S. court before Judge Carland, and their assessment compared with the assessment on our lands, which are assessed at their full value.

S. W. COSAND.

CLARK, S. D., Aug. 5.

Yes sir, will mail you facts tomorrow.

FRANK G. BOHRI.

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KIMBALL, S. D,, Aug. 6.

Know nothing about railway assessment petition. Have seen none, see letter.

E. P. OCHSNER.

VERMILLION, S. D., Aug. 6.

Have just returned from country and replying to your request asking for reasons for signing petition requesting that railroads be raised to a valuation five thousand dollars per mile, would say that as the railroads are charging 4 cents per mile on the basis of seventeen thousand dollars valuation, five thousand would not seem unjust nor exhorbitant. The people do not want more than what is fair, but while the railroads insist in charging rates on a seventeen thousand dollar basis they should not complain upon being taxed on less than one third of that amount.

H. L. FERRY.

VERMILLION, S. D., Aug. 6.

Just returned to Vermillion and replying to your telegram of the 4th. The railroads swore that their valuation was from fifteen thousand to seventeen thousand dollars per mile for the purpose of avoiding a reduction of their rates, they still deny the valuation placed upon them by Judge Carland and have appealed to the Supreme court to finally establish the values which they swore to. The board of equalization had this information a year ago and allowed railroads to plead poverty for the purpose of avoiding taxes while swearing to large valuation for the purpose of charging freight and passenger rates, the same facts are now before the board. Judge Carland's valuation will be well enough as a basis for the board to assess railroads on, when it is good enough for roads to charge rates on, roads are already assessed at a rate below other property which has not been protected by special legislation. Farm property in two thirds of the state is now assessed at as much as it will sell for. It is unfair to make the producers land pay such a burden and refuse to make the railroads bear their fair share of the burdens. Petitioners here think five thousand dollars per mile on principal lines just in comparison with other property.

C. J. GUNDERSON.

(By Mail.)

DEADWOOD, S. D., Aug. 5, 1898.

Your telegram of the 4th to R. E. Grimshaw, asking for facts upon which petition was based for raising valuation for purposes of taxation on railway, telegraph and express companies' property in this state, has been handed to me to answer as the one who circulated the petition. I beg to say that the petition was only circulated by me, and only in the city of Deadwood, and a portion only of two days. I can only give a few of the many claims the petitioners had for signing that petition. It is fairly well known that the railroads of this town are doing an enormous business, that the D. & D. smelter company at this place alone pays the B. & M. R. R. one thous-

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and dollars per day for freight; that that Company receives about $3000 daily from the business it does in Deadwood alone. It is believed the Homestake pays fully as much, if not more, for railway service as the D. & D.; that the Golden Reward Co. pays half as much. That the companies are crowded with business, and are compelled to put on improved rolling stock and to strengthen their tracks and bridges to meet the heavy demands made by the public; that their freight yards are constantly being enlarged and that with all this there is no increase in valuation of corporate property for purposes of taxation; that moreover corporate property is valued for purposes of taxation at ridiculously low figures as compared with that of private individuals. To secure the facts which the board seek, if not already found in the Milwaukee case, the presentation of facts by the railway commissioners, and their attorney, Thos. Null, I would say that the board has by virtue of its office the resources provided by the state to secure these facts and that it is the duty of the board to avail itself of these resources and not compel private individuals to be at such expense.

Yours Respectfully,
A. E. FRANK.

LETCHER, S. D., Aug. 5, 1898.

HON. H. E. MAYHEW, Esq.,
Pierre, S. D.

Dear Sir:

I am unable to give you facts as requested in your telegram, but I am instructed by petitioners to say—That your petitioners are composed of re publicans, democrats and populists, merchants, farmers and mechanics, all representative men of Sanborn county, who believe that the railroads are not paying their proportionate share of taxes, and further believe their petition only asks for a just and equitable assessment.

Yours Respectfully,
C. B. STUART.

CLARK, South Dakota, Aug. 4, 1898.

H. E. MAYHEW, Secy.,
State Board Assessm't and Equalization,
Pierre, S. D.

Dear Sir:

You wired me at 5:05 p. m. today the following message, delivered 7:40 p. m.

FRANK G. BOHRI, Clark.

I am instructed by Board to invite railroad assessment petitioners in your county to furnish them facts on which to act as petitioned. Will you do so at once? Please answer by wire.

H. E. MAYHEW,
Sec. State Board Assessment and Equalization.

I wired you as follows:

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H. E. MAYHEW,

Sec. State Board Assessment and Equalization,

Pierre, S. D.

Yes sir; will mail you facts tomorrow.

FRANK G. BOHRI.

1. As the original petitions from Clark are in your hands, I find it impracticable for me to "run down" 80 or 90 petitioners tonight, or to serve as a lackey for the Republican contingent of your Board whose scheme to furnish political capital may easily be surmised from the tenor of your "unfigleafed" telegram.

2. The right of petition is guaranteed the people by the Constitution of this state, and public servants may not by innuendo attempt to belittle this privilege of American citizenship.

3. My reason for favoring the petition was based upon the sworn complaints of the railway companies filed in the suits which were pending in Sioux Falls in 1897, wherein the allegations showed the cost of constructing the various roads, towit:

Fremont, Elkhorn & Missouri Valley, per mile, $18,790.
Chicago, Burlington & Quincy, per mile, $29,300.
Chicago & North-Western, per mile, $15,436.
Great Northern, per mile, $17,500.
Chicago, St. Paul, Minneapolis & Omaha, per mile, $15,000.
Chicago, Milwaukee & St. Paul, per mile, $17,000.

Four of these roads alleged the then value to have been the the cost of construction. A majority of your board, one year ago, held that the allegations in those complaints were proper evidence for your board to consider. Your board permitted these companies to contradict, or explain by affidavit these allegations as to value; they made a showing that the theory of their complaints was, to set out the cost of construction as the basis for capitalization, and the value on which they should be allowed to earn a reasonable profit before being compelled by the commissioners to reduce their rates: Now ought these corporations to be permitted to pad their reports on the question of capitalization—or watered stock—in order to show a pretended loss, or low per cent of gain to defeat the lowering of rates—and not to be held estopped from denying the record voluntarily made by them—when they become subject to the revenue laws of the state?

Yours Truly,

FRANK G. BOHRI.

Lee introduced the following resolution and moved its adoption:

WHEREAS, At the instigation of this Board of Assessment and Equalization, telegrams have been sent to various parties in this state who petitioned the said Boad of Equalization to assess the principal lines of railroad in South Dakota at not less than $5,000 per mile, requesting said petitioners to state the reasons which actuated them in so petitioning this Board; and,

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WHEREAS, The reasons which said petitioners have submitted by wire and letter to this Board, and which are a part of the official record of its proceedings, seem to be both just and intelligent, and furnish sufficient information to warrant said petitioners in making their request, and to warrant this Board, together with the other evidence in its possession, in assessing the principal lines of railroad in this state at a valuation of not less than $5,000 per mile; therefore, be it,

RESOLVED, That the action heretofore taken by this Board in the assessment of the railroad lines of this state be reconsidered, and that the demands of said petitioners be given full weight in the assessment of the leading railroad lines of South Dakota, in order that the taxpayers of this state may be given such respectful consideration by this Board as they are justly entitled to receive from their public servants.

In support of the foregoing resolutions I urge the following reasons:

I

The railroad companies have sworn that their valuations on lines in this state run from $15,000 to $19,000 per mile, in round numbers. These affidavits were before this board a year ago. The same evidence is in the possession of this Board now. Nothing has since transpired to cause the railroads to modify the valuations which they then claimed and sought to establish as a basis on which to tax the people for carrying passengers and freight.

II.

The judicial valuation placed upon the Milwaukee road has not been admitted and accepted by that company. The company has taken the case to the supreme court of the United States on appeal with the expectation of causing delay and defeating the objects of the railroad law and of finanlly having its sworn valuation confirmed as correct by the court of last resort.

III.

This Board, sitting as a Board of Assessment, is not bound to fix a valuation on railroad property exactly corresponding to the valuation fixed by the court, because this Board must of necessity consider the value of other property independently of its productive value. This policy has been followed by this Board in the assessment of personal property and land. Land, in fully one-half of the state, is assessed for as much as it will sell for in cash. Much of the personal property is assessed for more than half its value. This Board has assessed the railroad companies for about one-fifth of the value of their property claimed by their representatives under oath. Such disparity between the assessment of land and personal property and that of railroads cannot be reconciled by any reason yet offered by the majority of this Board.

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IV.

This Board of Assessment is not bound to take cognizance of the fact but would be justified in fairly considering any reduction of freight and passenger rates the railroads might make. While the railroads themselves deny the present value of the property placed upon it by the court this Board is under no obligation to act upon that valuation in assessing taxes *While the roads claim their sworn value as the basis for the assessment of rates this Board cannot fairly protect the interests of the state by recognizing any other valuation.*

V.

It is an injustice to the people of this state to permit the roads to claim one value for the purpose of collecting fares and another for the purpose of paying taxes. Having refused to accept the court's valuation in the first instance they are estopped from taking advantage of it in the second, and it is the duty of this Board to take notice of the fact.

VI.

This Board has assumed that the lands and personal property of private individuals is assessed at about one-third of its value in money, and on that ground this Board has sought to justify its refusal to materially raise the assessment of the railroads for the reason that Judge Carland's valuation, $9,082 per mile is claimed to be a fair basis for the assessment of railroad property. This is not true. Measured by the one-third rule the railroad assessments heretofore made are in excess of one-third of the Carland valuation, and to be consistent this Board should reduce the railroad assessment if the one-third rule is to be adhered to.

VII.

If the sworn statements of the companies are the best evidence of the value of their property and this Board insists upon applying the one-third rule, then the railroad assessments should be reconsidered and increased to approximate the amount prayed for by these petitioners.

VIII.

Private property is assessed by the local assessors upon the sworn statements of the owners thereof as to its value. Why should a different rule be applied to the property of railroads?

IX.

If this Board is to assess railroad property upon an equality with land and personal property, to-wit: at about one-half of the value thereof, then it may accept Judge Carland's valuation and assess the roads at one-half of the valuation established by the court, or an average of $4,541 per mile. Such an assessment I should be willing to support.

X.

This Board is not bound to assess the roads at one-half or one-third of their judicially determined value. The law declares that they must be as-

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sessed for their actual value; anything less is a compromise, and when this Board in its discretion enters the field of compromise, it is bound to give no advantage to the owners of railroad property not equally enjoyed by the owners of other classes of property.

XI.

The railroads enjoy valuable franchises, the gift of the people, and from which the state should receive some remuneration. These franchises should be taken into consideration in arriving at the value of their property. By means of a monopoly, a gift of sovereign power from the State, the railroads enjoy advantages from which the state is entitled to receive a fair return, either in reduced rates or more equitable taxes. As the roads have denied the people the first, this Board is morally bound to exhaust its power to procure the second.

XII.

The trial of the Milwaukee rate case developed the fact that it is the practice of that corporation to pad its expenses in order to show small earnings in the operation of its lines in this state. For instance, the company charges $4 per ton for coal used on its locomotives, when they sell the same coal at their mines in Iowa for 85 cents per ton, and charge private dealers but $2 per ton for hauling the same coal to this state. It will be seen that they charge themselves $1.15 per ton more than they do others, and their only object can be to swell expenses for the purpose of defeating this Board and the Board of Railroad Commissioners. The same practice runs through practically all their items of expense, and it is fairly presumable that their operating expenses are padded 25 per cent if not more. The same system of deception is unquestionably employed by other lines. *These facts this Board is bound to consider, so long at least, as it pretends to consider railroad earnings as an ingredient in railroad assessments.*

XIII.

The state is not given credit for its share of the earnings of the roads, but is credited only with the business to the state line. This fact this Board should consider.

XIV.

That the railroads in this state are in a position to bear a higher rate of taxation without working hardship or injustice is disclosed by the following concluding paragraph of Judge Carland's opinion in the Milwaukee rate case:

> "It will thus be seen that if the commissioners' schedule of rates and fares had been in effect during the four years that we have considered, there would have been an earning on the value of the property apportioned to local earnings of 18 per cent for the year ending June 30, 1894; 12 and 1-10 per cent for the year ending June 30th 1895; 15 and 3-10 per cent for the year ending June 30, 1896; 16 and 2-10 per cent for the year ending June 30. 1897."

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XV.

The Milwaukee company was forced by its trial of the rate cases to report to the State Auditor in 1898 $1,047.840.65 more property than it reported as being in its possession in 1897. The juggling which this company has been doing to evade taxation on one hand, while it maintained exhorbitant rates on the other, moved Judge Carland to declare in his recent opinion that:

> "The Court was inclined at one time to be of the opinion that it was unable, from the testimony, to ascertain what the fair present value of the complainant's property in South Dakota was, in view of the conflicting statements of witnesses called upon that question and the great disparity between the value of the property fixed by the company for the purpose of this suit and the value of the same property fixed for purposes of taxation."

This increased valuation which the Milwaukee company has been hiding to defraud this State should at least be taken into account by this Board, and to add it to the total assessed valuation placed upon the company's property by this Board in 1897 and then assess the road upon the basis of value thus arrived at, would produce a taxable valuation, which, while yet too low, still more in harmony with justice than the assessment which this Board has already made.

Lockhart raised a point of order, saying that the man who moved to reconsider had not a right to move to reconsider for the reason that he did not vote in the affirmative in assessing these railroads and in order to move to reconsider he must have voted in the affirmative on that subject.

The resolution coming up to be voted on, the vote stood:

Yes—Lee.

No—Lockhart, Mayhew, Roddle, Phillips.

And the resolution was lost.

Mayhew: My reasons for voting no are: first, I cannot vote for a higher assessment than $4,000 per mile; second, this whole matter has been fully considered by the board and deliberately settled; third, that at this time two members of the board are necessarily absent.

Lee: My resolution and the accompanying reasons are my reasons for voting yes.

Phillips: My objections are that we are through equalizing as I understand it.

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Phillips moved that the Board now adjourn as a Board of Equalization and meet as a Board of Assessment.

The vote stood:

Yes—Lee, Lockhart, Mayhew, Roddle and Phillips.

Which motion prevailed

Phillips introduced the following resolution and moved its adoption:

RESOLVED, By the State Board of Assessment and Equalization of the state of South Dakota, that the levy of taxes for state purposes on the assessment for the year 1898 is hereby made and shall be certified by the state auditor to the various county auditors throughout the state as follows:

For general fund two mills on each dollar of the assessed valuation.

For special sinking fund for bonds issued March 1, 1890, one-tenth of one mill on each dollar of the assessed valuation.

For special sinking fund for bonds issued April 1, 1895, one-tenth of one mill on each dollar of the assessed valuation.

The levy of eight-tenths of one mill for the bond interest and sinking fund is hereby made for the purpose of paying the annual interest on bonds of the state of South Dakota and the immediate redemption of bonds of the state of South Dakota as follows:

$59,000 issued May 1st, 1887;
$14,300 issued May 1st, 1887

bearing interest at the rate of 4½ per cent per annum and redeemable at the option of the state at any time ten years after the date of issue.

The vote on the resolution stood:

Yes—Lee, Lockhart, Mayhew, Roddle, Phillips.

And the resolution was adopted.

Phillips introduced the following resolution and moved its adoption:

RESOLVED, That the state auditor be directed to apportion the assessment of telegraph and telephone companies throughout the various counties in which the same are situated where the same has not been correctly done by the Board of Assessment and Equalization.

The vote on the resolution stood:

Yes—Lee, Lockhart, Mayhew, Roddle, Phillips.

And the resolution was adopted.

Phillips introduced the following resolution and moved its adoption:

RESOLVED, That a tax is hereby levied of 32 mills on each dollar of the assessed valuation of all telegraph, telephone, express and sleeping

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car companies doing business in the state of South Dakota and as assessed by the Board of Assessment and Equalization for the year 1898. Said tax when collected, except the portion for state purposes to be apportioned among the various counties wherein such companies are doing business and as fixed by the Board of Assessment and Equalization.

The vote on the resolution stood:

Yes—Lee, Lockhart, Mayhew, Roddle, Phillips.

And the resolution was adopted.

Phillips offered the following resolution, and moved its adoption:

RESOLVED, That the secretary of this Board of Assesement and Equalization be authorized and is hereby directed to correct any clerical errors that he may find in the proceedings of this Board, in the computations made by this Board.

The vote on the resolution stood:

Yes—Lee, Lockhart, Mayhew, Roddle, Phillips.

And the resolution was adopted.

Roddle introduced the following resolution and moved its adoption:

WHEREAS, This Board is in receipt of petitions, as noted heretofore in the proceedings of this Board, from various counties in South Dakota, praying that railroads be assessed at not less than $5,000 per mile, which petitions have been presented, read, considered and filed as a part of the record of this Board; and,

WHEREAS, This Board not having any evidence warranting such assessment requested Hon. Freeman Knowles and 25 others of the best known of the signers of said petitions in the several counties to put it in possession of the facts upon which said petitions were based; and,

WHEREAS, The replies to such request have been thoroughly considered, and it is the belief of this Board that they do not put it in possession of any information upon which under the law governing such assessment, such a valuation would be justified; and,

WHEREAS, The railroad commissioners, viz: W. H. Tompkins and Alexander Kirkpatrick, W. T. LaFollette being present, testified fully and explicitly before this board, which evidence we believe to be the best authority, that they had carefully and thoroughly searched for data pertaining to the value of the most extensive railroad system in South Dakota viz., the Chicago, Milwaukee & St. Paul, and while their estimate of value was lower, that they verily believed that a full and fair estimate of said Chicago, Mil-

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waukee & St. Paul railway in South Dakota as a basis for taxation would not exceed $10,000,000 or an actual valuation of $9,090 per mile, which valuation is $1,170 per mile lower than the value of said road as estimated by the State Board of Assessment and Equalization for the year 1897 and upon which basis said railroad paid taxes for said year, or $390 per mile less for every mile of said road within the state, based upon the same rates as other property, upon the tax lists of the state; and,

WHEREAS, Said ten million dollars is $1,212,306.36 in excess of the basis upon which said railroad commissioners fixed the schedule of rates to be charged by said road for services; and,

WHEREAS, The Hon. Judge Carland, after thorough trial and examination, sustained said commissioners in their action, placing his estimate of the value of said road at $10,000,000; and,

WHEREAS, We believe that the value placed upon railroad property by this Board in excess of that fixed by the railroad commissioners fairly covers such other railroad property as was not considered by them in fixing upon a schedule of rates to be charged by such roads; now therefore be it

RESOLVED, By the State Board of Assessment and Equalization of South Dakota for 1898; first, that we brand the report circulated to the effect that said petitions were not treated with the respect due them, as wholly and entirely false, and without cause; second, that we insist that the request made of petitioners by this board, that they place it in possession of the facts upon which said petitions were based, was a proper and courteous course to pursue as tending to give said petitioners a full hearing, and to give this Board all the information obtainable upon the subject under consideration; viz.—the assessment of corporate property; third, that we believe and declare that the State Board of Assessment and Equalization should be above partisanship in its official acts, and that it should be guided solely in the consideration of all matters within its jurisdiction by its best judgment, and the law by virtue of which it exists, acts, and should be controlled; fourth, that we declare that in our opinion it would be inconsistent and unwise for the State of South Dakota to contend through its railroad commissioners, its highest authority upon that subject, that a given piece of property, for instance the C. M. & St. P. R'y, within the state is fairly worth for the purpose of establishing a schedule of rates no more than $8,787,693.64 and to immediately insist through its Board of Assessment that for the purpose of taxation the same property is fairly worth $15,000,000 or more, inconsistent upon its face, and unwise for the reason that we believe the tax levied upon such assessment would be excessive and therefore uncollectable, and for the further reason that the Board of Railroad Commissioners would be embarrassed by reason of it in their efforts to secure more favorable railroad rates within our state.

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The vote on the resolution stood:

Yes—Lockhart, Roddle, Phillips.

No—Lee, Mayhew.

And the resolution was adopted.

Recess taken until 2 p. m., August 9th, 1898.

AFTERNOON SESSION.

August 9, 1898, 2 p. m.

Present: Lee, Lockhart, Crane, Mayhew, Roddle and Phillips.

Minutes of August 8th read, corrected and approved as corrected.

Mr. Naylor spoke in behalf of American and United States Express Companies, asking that the assessment of the above companies be reduced.

Mr. Elliott spoke in behalf of the Great Northern Express company, asking that the assessment of that company be reduced.

Mayhew moved the adoption of the following resolution:

RESOLVED, That this Board do now adjourn till August 19, at 10 a. m., to listen to representatives of corporations that have been assessed by this Board, if any be present, as provided by law.

Which motion prevailed

All members voting yes.

I hereby certify that the above and foregoing minutes of the Board of Assessment and Equalization are true and correct, and that the same were taken from my notes of the proceedings of said Board.

W. S. LITTLE,

Official Stenographer Sixth Judicial Circuit, South Dakota, Stenographer for the State Board of Assessment and Equalization.

H. E. MAYHEW,

Secretary of the Board.

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PIERRE, August 19, 1898.

The session of the State Board of Assessment and Equalization set for date of August 19, was adjourned to August 27, 1898.

H. E. MAYHEW,
Secretary.

PIERRE, August 26, 1898.

State Board of Assesment and Equalization met in called session in order to hear protest of the Harrison Telephone Co., represented by Granville G. Bennett.

Hon. K. G. Phillips was unanimously selected as chairman pro tem. After hearing argument of Mr. Bennett, board postponed further action until it should meet August 27, 1898.

Present, K. G. Phillips, State Treasurer; W. H. Roddle, Secretary of State; Frank Crane Superintendent of Public Instruction; David Eastman, Deputy Commissioner of School and Public Lands; E. F. Swartz, Deputy Auditor.

E. F. SWARTZ, Deputy Auditor,
Secretary.

PIERRE, August 27, 1898.

State Board of Assessment and Eqnalization met pursuant to adjournment. Hon. K. G. Phillips was elected chairman pro tem.

Mr. C. P. Wainman, representing the Northwestern Telephone Exchange Co. appeared before the board and entered protest against assessment of said company.

The communication from the Iowa & Dakota Telephone Co. was presented, asking for reduction in assessment of said company.

Upon consideration the board deemed it best to make no change in the assessment of said companies.

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Present, K. G. Phillips, State Treasurer; Frank Crane, Superintendent of Public Instruction; W. H. Roddle, Secretary of State; H. E. Mayhew, State Auditor; David Eastman, Deputy Commissioner of School and Public Lands; and Sioux K. Grigsby, Assistant attorney General.

Upon motion the board adjourned sine die.

H. E. MAYHEW,
Secretary.

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TABLE I.

Showing Number of Acres Land Assessed.

COUNTIES	Number of Acres	Equalized by County Board	Value per Acre	Equalized by State Board	Value per Acre
Aurora	403,079	$ 1,475,986	$ 3 66	$ 1,475,986	$ 3 66
Beadle	717,323	2,217,565	3 09	2,328,443	3 25
Bon Homme	355,846	2,211,845	6 22	2,211,845	6 22
Brookings	466,720	2,065,451	4 43	2,168,724	4 65
Brown	975,230	3,997,598	4 10	3,997,598	4 10
Brule	405,655	762,128	1 88	1,066,979	2 63
Buffalo	87,125	233,090	2 67	233,090	2 67
Butte	95,501	240,673	2 52	240,673	2 52
Campbell	264,250	723,080	2 74	723,080	2 74
Charles Mix	247,816	843,273	3 40	843,273	3 40
Clark	503,069	1,567,422	3 12	1,645,793	3 27
Clay	253,363	2,042,381	8 06	2,042,381	8 06
Codington	351,655	1,625,942	4 62	1,625,942	4 62
Custer	97,912	148,849	1 52	148,849	1 52
Davison	250,821	1,101,930	4 39	991,737	3 95
Day	503,791	1,553,404	3 08	2,019,425	4 01
Deuel	354,702	1,507,570	4 25	1,432,191	4 04
Douglas	262,590	1,035,855	3 95	1,139,441	4 34
Edmunds	467,837	1,174,024	2 51	939,219	2 01
Fall River	127,704	291,441	2 28	291,441	2 28
Faulk	465,760	1,065,466	2 29	948,265	2 03
Grant	327,164	1,288,879	3 94	1,417,767	4 33
Hamlin	291,788	1,167,154	4 00	1,167,154	4 00
Hand	693,404	1,782,189	2 57	1,425,752	2 06
Hanson	258,477	1,249,323	4 83	1,311,789	5 07
Hughes	262,935	465,094	1 77	465,094	1 77
Hutchinson	503,930	2,676,895	5 31	2,757,202	5 47
Hyde	282,545	595,416	2 11	535,874	1 90
Jerauld	288,915	776,679	2 69	776,679	2 69
Kingsbury	467,620	1,986,310	4 25	1,986,310	4 25
Lake	334,879	1,652,143	4 93	1,652,143	4 93
Lawrence	113,868	1,915,638	16 82	1,915,638	16 82
Lincoln	361,928	2,593,210	7 17	2,593,210	7 17
Lyman	11,496	28,066	2 48	28,066	2 48
Marshall	267,123	966,958	3 62	966,958	3 62
McCook	333,903	1,427,363	4 27	1,570,099	4 70
McPherson	388,697	942,704	2 43	942,704	2 43
Meade	265,745	757,277	2 85	757,277	2 85
Miner	326,883	1,589,640	4 86	1,510,158	4 62
Minnehaha	479,024	3,311,696	6 91	2,980,526	6 22
Moody	312,246	1,814,514	5 81	1,669,353	5 35
Pennington	184,310	510,057	2 77	510,057	2 77
Potter	331,358	896,475	2 71	806,827	2 44
Roberts	142,962	551,341	3 86	551,341	3 86
Sanborn	321,833	1,324,847	4 12	1,258,605	3 91
Spink	852,244	3,256,636	3 82	3,256,636	3 82
Stanley	7,115	26,699	3 75	26,699	3 75
Sully	443,708	1,109,274	2 50	887,419	2 00
Turner	385,350	2,669,505	6 93	2,669,505	6 93
Union	274,296	1,924,189	7 02	2,116,608	7 72
Walworth	229,318	732,830	3 20	586,264	2 56
Yankton	319,860	2,137,775	6 68	2,137,775	6 68
Unorganized Butte	4,334	7,795	1 80	7,795	1 80
Gregory	160	600	3 75	600	3 75
Jackson	154	400	2 60	400	2 60
Nowlin	160	300	1 88	300	1 88
Pratt	1,126	1,750	1 55	1,750	1 55
Presho	7,895	12,325	1 56	12,325	1 56
Scobey	640	2,400	3 75	2,400	3 75
Sterling	160	400	2 50	400	2 50
Ziebach	800	2,000	2 50	2,000	2 50
Total	17,738,102	$ 72,039,689	$ 4 06	$ 71,779,804	$ 4 05

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TABLE II.

Showing Assessment of Town Lots.

COUNTIES	No.	Value
Aurora	.....	$ 82,674
Beadle	7,305	383,661
Bon Homme	.....	268,745
Brookings	2,722	334,912
Brown	.....	996,223
Brule	5,318	101,965
Buffalo	23	935
Butte	1,270	44,494
Campbell	658	15,691
Clark	.....	158,834
Clay	.....	251,918
Codington	.....	586,245
Custer	2,219	128,911
Davison	.....	597,465
Day	1,670	180,507
Deuel	1,458	79,711
Douglas	.....	80,520
Edmunds	.....	109,952
Fall River	12,488	391,633
Faulk	.....	58,611
Grant	.....	141,228
Hamlin	549	56,789
Hand	.....	79,371
Hanson	.....	92,052
Hughes	50,132	912,525
Hutchinson	.....	146,445
Hyde	.....	32,538
Jerauld	570	33,777
Kingsbury	.....	286,701
Lake	3,676	402,966
Lawrence	7,093	1,325,298
Lincoln	.....	312,090
Lyman	.....	10,625
Marshall	.....	187,629
McCook	.....	208,466
McPherson	1,462	98,823
Meade	.....	227,373
Miner	974	120,846
Minnehaha	.....	2,170,636
Moody	.....	187,775
Pennington	36,768	930,145
Potter	.....	43,332
Roberts	5,529	96,183
Sanborn	.....	145,600
Spink	3,195	301,145
Stanley	5,670	98,937
Sully	4,549	20,732
Turner	2,728	257,241
Union	.....	174,653
Walworth	344	3,556
Yankton	.....	885,875
Total		$ 14,844,959

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TABLE III.

Showing Property Invested in Merchandise and Manufactures.

Counties	Merchandise.	Manufactures
Aurora	$ 28,928	.....
Beadle	58,450	$ 6,682
Bon Homme	81,790	5,310
Brookings	83,835	.....
Brown	182,395	23,134
Brule	39,041	2,540
Buffalo	2,050	24
Butte	15,925	2,200
Campbell	12,715	765
Charles Mix	21,155	1,675
Clark	48,260	24,830
Clay	49,810	370
Codington	109,260	1,470
Custer	21,350	11,840
Davison	72,317	17,427
Day	63,340	7,483
Deuel	44,779	6,508
Douglas	30,635	708
Edmunds	44,920	400
Fall River	33,581	29,985
Faulk	16,720	2,995
Grant	37,406	5,963
Hamlin	26,580	4,400
Hand	18,900	2,910
Hanson	27,488	4,823
Hughes	60,732	.....
Hutchinson	103,070	25,770
Hyde	5,675	400
Jerauld	8,095	2,383
Kingsbury	95,976	.....
Lake	58,605	6,035
Lawrence	257,744	111,220
Lincoln	103,791	4,315
Lyman	2,220	.....
Marshall	27,295	7,520
McCook	54,025	3,353
McPherson	79,216	3,012
Meade	49,850	12,006
Miner	27,118	6,494
Minnehaha	225,836	75,782
Moody	48,930	5
Pennington	115,050	45,960
Potter	19,050	.....
Roberts	54,192	7,563
Sanborn	27,550	3,709
Spink	90,003	8,470
Stanley	13,030	75
Sully	4,450	80
Turner	90,070	44,317
Union	61,140	2,740
Walworth	4,465	.....
Yankton	87,035	29,125
Unorganized Butte	2,500	1,000
Gregory	2,900	325
Armstrong	3,000	.....
Jackson	1,800	.....
Nowlin	400	.....
Pratt	1,400	.....
Presho	1,477	120
Scobey	400	.....
Sterling	1,200	.....
Ziebach	550	.....
Total	$ 2,961,470	$ 566,251

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TABLE IV.

Showing Assessment of Horses.

COUNTIES	No.	Value as Equalized		Av. per Head
		County Board	State Board	
Aurora	3,880	$ 35,876	$ 57,402	$ 9 25
Beadle	7,288	122,761	109,257	16 84
Bon Homme	5,806	137,485	86,616	23 68
Brookings	8,726	175,396	131,547	20 10
Brown	12,966	229,581	195,144	17 71
Brule	4,817	51,989	72,265	10 79
Buffalo	886	9,024	13,265	10 19
Butte	2,657	42,684	39,696	16 06
Campbell	5,052	64,579	76,203	12 78
Charles Mix	7,259	86,478	108,962	11 91
Clark	7,263	109,197	109,197	15 03
Clay	6,554	93,528	98,204	14 27
Codington	6,240	86,522	94,309	13 87
Custer	4,620	43,749	43,749	9 47
Davison	4,478	54,783	67,383	12 24
Day	9,907	165,106	148,596	16 67
Deuel	5,254	89,921	79,130	17 11
Douglas	3,596	37,343	53,774	10 39
Edmunds	4,415	58,064	66,193	13 15
Fall River	5,257	46,243	46,243	8 80
Faulk	3,815	54,903	57,099	14 39
Grant	7,232	118,997	208,287	16 45
Hamlin	5,699	88,278	85,630	15 47
Hand	6,211	48,674	92,967	7 84
Hanson	4,451	60,951	67,046	13 69
Hughes	3,069	27,049	45,983	8 81
Hutchinson	9,640	166,855	145,164	17 31
Hyde	1,704	18,345	25,500	10 77
Jerauld	3,120	52,077	46,869	16 69
Kingsbury	8,068	139,709	121,547	17 32
Lake	6,668	120,736	100,211	18 11
Lawrence	3,006	48,766	48,766	16 22
Lincoln	8,467	121,844	126,718	14 40
Lyman	1,509	13,793	22,621	9 14
Marshall	5,744	97,425	85,734	16 96
McCook	6,666	69,275	99,756	10 39
McPherson	5,813	90,967	87,328	15 65
Meade	7,005	82,741	105,081	11 81
Miner	5,411	106,675	81,073	19 71
Minnehaha	11,897	177,296	179,069	14 90
Moody	6,333	97,214	95,270	15 35
Pennington	5,195	73,887	77,581	14 22
Potter	4,096	53,321	61,319	13 02
Roberts	9,266	164,013	139,411	17 70
Sanborn	4,617	53,013	69,447	11 48
Spink	11,626	170,105	175,208	14 63
Stanley	2,507	32,667	37,567	13 03
Sully	3,865	55,748	57,978	14 42
Turner	9,516	132,738	143,357	13 95
Union	7,487	80,177	112,248	10 71
Walworth	4,323	64,647	64,647	14 95
Yankton	6,609	83,740	99,651	12 67
Unorganized Butte	3,195	63,551	47,663	19 89
Delano	560	7,116	8,468	12 71
Gregory	1,475	18,129	22,117	12 29
Armstrong	53	772	795	14 57
Jackson	1,581	19,656	23,784	12 43
Nowlin	3,260	40,822	48,986	12 52
Pratt	1,128	11,627	16,975	10 31
Presho	1,274	12,296	19,059	9 65
Scobey	710	8,780	10,624	12 37
Sterling	731	9,626	10,974	13 17
Washington	226	2,412	3,401	10 67
Ziebach	1,757	20,382	26,293	11 60
Total	323,506	$ 4,722,104	$ 4,802,407	$ 14 60

Average per head is county assessment.

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TABLE V.

Showing Assessment of Mules and Asses.

COUNTIES	No.	Value as Equalized		Av. per Head
		County Board	State Board	
Aurora	59	$ 725	$ 885	$ 12 29
Beadle	312	1,652	4,758	5 29
Bon Homme	136	2,720	2,040	20 00
Brookings	121	1,703	1,822	14 07
Brown	92	1,386	1,386	15 07
Brule	79	719	1,186	9 10
Buffalo	21	208	314	9 90
Butte	7	120	104	17 14
Campbell	47	583	704	11 34
Charles Mix	129	1,919	1,938	14 88
Clark	101	1,101	1,519	10 90
Clay	402	5,728	6,014	14 25
Codington	73	876	1,095	12 00
Custer	20	288	300	14 40
Davison	.....	.....	.....	.....
Day	91	1,183	1,360	13 00
Deuel	79	1,134	1,179	14 35
Douglas	59	646	885	10 95
Edmunds	40	495	599	12 38
Fall River	39	491	584	12 60
Faulk	25	386	374	15 44
Grant	67	994	1,004	14 84
Hamlin	68	952	1,019	14 00
Hand	84	580	1,264	6 90
Hanson	45	630	674	14 00
Hughes	18	178	269	9 90
Hutchinson	80	1,185	1,197	14 81
Hyde	17	175	257	10 30
Jerauld	62	1,353	934	21 82
Kingsbury	111	1,592	1,656	14 34
Lake	80	1,142	1,199	14 28
Lawrence	50	1,105	1,105	22 10
Lincoln	241	3,534	3,640	14 66
Lyman	13	161	195	12 38
Marshall	86	1,078	1,294	12 53
McCook	156	1,473	2,342	9 44
McPherson	14	174	211	12 43
Meade	89	1,620	1,328	18 20
Miner	83	1,952	1,249	23 52
Minnehaha	137	1,664	2,063	12 15
Moody	74	1,215	1,118	16 42
Pennington	42	690	635	16 43
Potter	48	579	724	12 06
Roberts	117	2,158	1,770	18 45
Sanborn	98	1,000	1,480	10 20
Spink	135	1,604	2,037	11 88
Sully	12	118	179	9 83
Turner	162	2,200	2,420	13 58
Union	290	3,438	4,366	11 86
Walworth	44	612	661	13 91
Yankton	208	2,640	3,115	12 69
Unorganized Butte	1	10	15	10 00
Gregory	49	708	736	14 45
Nowlin	1	12	15	12 00
Pratt	5	55	75	11 00
Presho	2	20	30	10 00
Scobey	2	30	30	15 00
Ziebach	4	50	60	12 50
Total	4,727	$ 62,694	$ 71,412	$ 13 26

Average per head is county assessment.

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TABLE VI.

Showing Assessment of Cattle.

COUNTIES.	No.	Value as Equalized		Av'ge Per Head
		County Board	State Board	
Aurora	11,064	$ 61,505	$ 99,638	$ 5 56
Beadle	19,411	209,143	175,680	10 72
Bon Homme	15,234	137,447	137,447	9 02
Brookings	9,316	95,229	83,802	10 22
Brown	14,658	117,679	131,800	8 03
Brule	17,577	169,932	158,037	9 67
Buffalo	3,274	33,783	22,972	13 19
Butte	8,173	145,189	145,189	17 76
Campbell	7,577	69,898	68,500	9 23
Charles Mix	13,082	118,769	118,769	9 08
Clark	10,259	97,664	92,781	9 52
Clay	17,710	133,287	159,944	7 53
Codington	6,288	55,504	56,614	8 83
Custer	9,387	159,187	159,187	16 96
Davison	8,850	67,076	79,820	7 58
Day	11,663	100,382	105,401	8 61
Deuel	5,675	45,691	51,174	8 05
Douglas	7,805	61,910	70,577	7 93
Edmunds	7,720	64,618	69,787	8 37
Fall River	9,986	156,134	156,134	15 64
Faulk	8,331	84,339	75,062	10 10
Grant	7,863	67,444	70,816	8 57
Hamlin	5,612	49,901	50,899	8 89
Hand	19,380	111,837	174,466	5 77
Hanson	9,978	83,068	89,713	8 33
Hughes	12,406	117,339	111,472	9 46
Hutchinson	21,730	194,395	194,395	8 94
Hyde	11,830	73,840	105,591	6 24
Jerauld	9,433	78,538	84,621	8 33
Kingsbury	10,554	108,037	78,867	12 37
Lake	7,949	90,650	71,614	11 40
Lawrence	5,193	69,934	69,934	13 47
Lincoln	16,344	150,104	147,102	9 18
Lyman	6,025	55,122	55,122	9 15
Marshall	7,904	66,166	71,459	8 37
McCook	9,431	68,581	85,040	7 27
McPherson	9,585	91,866	86,354	9 58
Meade	13,121	180,906	180,906	13 79
Miner	9,325	115,059	83,994	12 34
Minnehaha	16,699	138,392	150,847	8 29
Moody	8,536	89,751	76,288	10 51
Pennington	8,005	175,579	175,579	21 93
Potter	4,898	43,149	44,012	8 81
Roberts	9,166	84,771	82,228	9 25
Sanborn	10,111	86,876	91,220	8 59
Spink	16,243	140,942	146,579	8 68
Stanley	6,298	89,837	89,837	14 17
Sully	12,682	113,365	113,365	8 95
Turner	16,347	147,435	147,435	9 02
Union	16,246	80,589	145,866	4 96
Walworth	6,324	75,750	56,812	11 98
Yankton	15,830	104,053	142,553	6 58
Unorganized to Butte	21,706	531,846	531,846	24 50
Delano	6,334	93,410	93,410	14 75
Gregory	2,841	27,924	34,905	9 83
Armstrong	635	8,235	8,235	12 97
Jackson	4,922	72,816	72,816	14 80
Nowlin	10,284	151,605	151,605	14 74
Pratt	3,748	38,472	46,166	10 27
Presho	4,845	41,049	57,469	8 47
Scobey	9,225	138,545	138,545	15 02
Sterling	5,663	86,085	86,085	15 20
Washington	230	3,775	3,775	16 41
Ziebach	8,537	205,520	205,520	24 07
Total	643,058	$ 6,726,924	$ 6,923,678	$ 10 46

Average per head is county assessment.

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TABLE VII.

Showing Assessment of Sheep.

Counties	No.	Value as Equalized		Av. per Head
		County Board	State Board	
Aurora	6,574	$ 6,574	$ 8,218	$ 1 00
Beadle	6,808	8,273	8,273	1 22
Bon Homme	3,195	4,880	4,002	1 53
Brookings	6,807	6,804	8,505	1 00
Brown	20,022	20,342	25,428	1 02
Brule	9,978	12,117	12,117	1 22
Buffalo	2,038	2,058	2,573	1 00
Butte	1,800	2,700	2,241	1 50
Campbell	1,996	3,606	2,524	1 81
Charles Mix	2,366	2,377	2,971	1 00
Clark	10,131	10,132	12,665	1 00
Clay	624	624	780	1 00
Codington	1,562	2,345	1,946	1 50
Custer	2,075	5,131	2,566	2 47
Davison	1,903	2,850	2,366	1 50
Day	4,246	5,775	5,313	1 36
Deuel	10,645	10,651	13,314	1 00
Douglas	1,245	1,245	1,556	1 00
Edmunds	5,561	5,561	6,951	1 00
Fall River	11,344	22,689	14,294	2 00
Faulk	6,127	7,659	7,659	1 25
Grant	3,025	3,009	3,761	99
Hamlin	2,680	2,948	3,331	1 10
Hand	9,992	9,393	12,493	94
Hanson	7,325	7,325	9,156	1 00
Hughes	5,447	9,296	7,344	1 71
Hutchinson	8,150	9,425	11,499	1 03
Hyde	3,816	3,816	4,770	1 00
Jerauld	7,175	8,902	8,902	1 24
Kingsbury	6,280	7,843	7,843	1 25
Lake	1,770	2,659	2,207	1 50
Lawrence	68	204	86	3 00
Lincoln	2,173	2,186	2,733	1 01
Lyman	4,147	4,876	5,169	1 18
Marshall	1,696	1,285	2,095	76
McCook	768	768	960	1 00
McPherson	7,612	10,586	9,527	1 39
Meade	1,521	3,671	2,019	2 41
Miner	5,788	8,770	7,279	1 51
Minnehaha	6,229	6,204	7,755	1 00
Moody	3,166	4,099	4,099	1 29
Pennington	11,345	33,892	14,574	2 99
Potter	5,433	5,446	6,808	1 00
Roberts	3,281	4,706	4,094	1 43
Sanborn	6,009	6,009	7,511	1 00
Spink	15,394	16,916	19,115	1 10
Stanley	4,524	13,941	5,716	3 08
Sully	9,023	11,269	11,269	1 25
Turner	4,714	4,740	5,688	1 05
Union	400	400	500	1 00
Walworth	6,190	9,193	7,722	1 49
Yankton	2,233	2,270	2,792	1 02
Unorganized Butte	11,570	17,355	17,355	1 50
Gregory	268	270	338	1 00
Jackson	10,416	31,628	31,628	3 04
Nowlin	11,423	34,944	34,944	3 06
Pratt	11,463	14,429	23,086	1 26
Presho	7,173	8,968	14,349	1 25
Scobey	2,475	5,570	5,570	2 25
Sterling	4,470	13,760	13,760	3 08
Washington	400	1,000	1,000	2 50
Ziebach	5,325	15,975	15,975	3 00
Total	339,404	$ 504,339	$ 503,084	$ 1 49

Average per head is county assessment.

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TABLE VIII.

Showing Assessment of Swine.

COUNTIES	No.	Value as Equalized		Av. per Head
		County Board	State Board	
Aurora	2,606	$ 3,109	$ 4,601	$ 1 19
Beadle	2,377	6,340	4,121	2 67
Bon Homme	12,755	19,966	22,162	1 57
Brookings	6,641	13,380	11,774	2 01
Brown	2,865	6,051	5,022	2 11
Brule	3,991	10,201	6,937	2 56
Buffalo	196	252	345	1 29
Butte	584	1,191	1,036	2 04
Campbell	2,519	4,530	4,394	1 80
Charles Mix	8,019	9,951	13,931	1 24
Clark	2,014	2,405	3,559	1 19
Clay	22,769	27,731	39,933	1 22
Codington	1,987	2,972	3,377	1 50
Custer	112	402	201	3 59
Davison	2,702	3,338	4,673	1 24
Day	2,837	3,499	4,899	1 23
Deuel	2,253	2,773	3,882	1 23
Douglas	5,241	6,241	9,237	1 19
Edmunds	925	1,294	1,618	1 40
Fall River	293	831	524	2 84
Faulk	883	1,657	1,541	1 88
Grant	2,539	4,977	4,479	1 96
Hamlin	1,866	3,265	3,265	1 75
Hand	1,408	912	2,462	65
Hanson	2,286	2,879	4,031	1 26
Hughes	286	692	498	2 42
Hutchinson	14,020	21,655	24,470	1 54
Hyde	210	211	369	1 00
Jerauld	1,299	2,993	2,275	2 30
Kingsbury	3,367	5,733	5,962	1 70
Lake	5,221	11,691	9,119	2 24
Lawrence	596	1,850	1,055	3 10
Lincoln	17,074	25,607	29,960	1 50
Lyman	219	558	379	2 55
Marshall	1,759	3,106	3,106	1 77
McCook	5,631	6,430	9,966	1 14
McPherson	3,704	5,063	6,481	1 37
Meade	623	1,440	1,094	2 31
Miner	3,185	5,469	5,469	1 72
Minnehaha	12,231	22,808	21,440	1 86
Moody	4,186	7,621	7,316	1 82
Pennington	251	839	436	3 34
Potter	1,187	2,316	2,084	1 95
Roberts	2,061	4,096	3,604	1 99
Sanborn	2,902	4,298	5,072	1 48
Spink	3,623	7,441	6,325	2 05
Stanley	5	28	9	5 60
Sully	432	957	756	2 22
Turner	13,607	23,763	23,763	1 75
Union	13,912	36,006	24,124	2 59
Walworth	1,104	1,540	1,940	1 39
Yankton	13,190	15,004	23,276	1 14
Gregory	1,025	1,147	1,801	1 12
Pratt	2	4	4	2 00
Presho	86	115	150	1 34
Sterling	5	25	9	5 00
Ziebach	5	15	9	3 00
Total	219,676	$ 360,668	$ 384,325	$ 1 64

Average per head is county assessment.

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TABLE IX.

Showing Assessment of Carriages and Vehicles of Every Kind.

Counties	No.	Value
Aurora	1,048	$ 6,142
Beadle	1,645	15,832
Bon Homme	1,881	22,348
Brookings	2,574	22,976
Brown	3,114	29,902
Brule	1,098	7,577
Buffalo	154	972
Butte	339	5,630
Campbell	1,175	10,168
Charles Mix	1,630	10,528
Clark	1,142	9,688
Clay	2,183	18,067
Codington	1,673	14,728
Custer	346	4,540
Davison	1,336	13,814
Day	.....	12,198
Deuel	1,425	8,092
Douglas	834	6,449
Edmunds	1,084	8,927
Fall River	533	5,318
Faulk	867	6,351
Grant	1,978	14,395
Hamlin	.....	10,860
Hand	1,426	8,038
Hanson	1,309	9,824
Hughes	.....	8,205
Hutchinson	2,978	29,185
Hyde	286	1,445
Jerauld	663	4,993
Kingsbury	1,650	17,425
Lake	1,735	13,417
Lawrence	1,055	18,400
Lincoln	2,902	28,827
Lyman	144	916
Marshall	1,415	10,217
McCook	1,912	12,175
McPherson	1,474	14,781
Meade	715	11,100
Miner	1,189	9,561
Minnehaha	4,052	30,743
Moody	1,813	15,613
Pennington	830	15,235
Potter	667	7,508
Roberts	2,505	20,956
Sanborn	1,044	6,893
Spink	2,611	23,499
Stanley	134	2,495
Sully	374	5,062
Turner	.....	29,756
Union	2,259	15,560
Walworth	959	6,692
Yankton	885	17,320
Unorganized to Butte	50	2,645
Delano	10	210
Gregory	323	2,208
Armstrong	1	10
Jackson	28	615
Nowlin	67	1,095
Pratt	63	508
Presho	129	887
Scobey	15	295
Sterling	38	700
Ziebach	37	580
Total		$671,086

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TABLE X.

Showing Assessmeut of Moneys and Credits, Household Furniture, and Stocks or Shares.

COUNTIES	Moneys and Credits	House-hold Furnit.	Stocks or Shares
Aurora	$ 7,899	$ 455	$ 4,000
Beadle	6,212	6,020	34,750
Bon Homme	40,465	4,440	21,655
Brookings	19,519	5,980	46,050
Brown	57,256	61,842	42,730
Brule	8,190	11,753	11,415
Buffalo	225	2,478	100
Butte	.....	1,950	1,000
Campbell	5,695	1,477	.....
Charles Mix	9,229	1,277	4,550
Clark	6,519	2,895	34,297
Clay	27,121	11,005	29,652
Codington	16,145	11,295	50,000
Custer	4,160	11,341	22,862
Davison	14,385	34,869	46,348
Day	22,969	21,430	2,900
Deuel	18,481	580	25,375
Douglas	4,100	4,672	8,050
Edmunds	925	15,560	17,005
Fall River	6,487	14,985	5,310
Faulk	955	1,237	2,025
Grant	6,963	2,720	9,211
Hamlin	12,070	481	20,536
Hand	5,738	2,130	1,500
Hanson	21.757	15,541	3,250
Hughes	7,434	15,006	89,881
Hutchinson	50,250	49,425	6,300
Hyde	1,000	3,050	1,000
Jerauld	2 521	335	910
Kingsbury	31,049	4,190	26,224
Lake	11,291	7,905	43,726
Lawrence	4,950	98,560	143,096
Lincoln	22,892	43,397	38,135
Lyman	1,500	140	.....
Marshall	2.970	11,576	1,525
McCook	8,725	1,720	20,690
McPherson	33,916	6,528	4,000
Meade	9,920	10.764	7,065
Miner	7,545	15,453	615
Minnehaha	65.413	43,145	97,487
Moody	23,218	22,173	31,310
Pennington	540	15,555	96,234
Potter	700	10,645	7,115
Roberts	3,534	3.774	12,165
Sanborn	4.528	12,683	7,500
Spink	17.837	37,086	17,120
Stanley	70	4,630	15,000
Sully	3.235	.....	100
Turner	29,020	30,073	45,190
Union	31.374	6,872	.....
Walworth	1.488	250	.....
Yankton	16,185	18,770	41,995
Gregory	100	50	2,900
Nowlin	.....	25	.....
Pratt	.....	155	1,000
Presho	500	385	.....
Scobey	.....	90	.....
Sterling	.....	50	.....
Total	$726,170	$722,873	$ 1,202,854

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TABLE XI.

Showing Assessment of all Other Property not Enumerated Under the Foregoing Heads and Total Assessment of Property by Counties.

Counties	All Other Property Not Enumerated Under the Foregoing Heads	Total Assessment of all Property as Equalized by County Boards
Aurora	$ 8,099	$ 1,721.972
Beadle	64,287	3,141,628
Bon Homme	54 015	3,013,111
Brookings	113,822	2,985,057
Brown	183,480	5,949,569
Brule	25 535	1,215.102
Buffalo	5,137	290,336
Butte	12,406	516.162
Campbell	30,452	943.189
Charles Mix	87,102	1,198.283
Clark	39.832	2,113,076
Clay	38.991	2,730,213
Codington	140,742	2.704.046
Custer	13,909	576,519
Davison	39,855	2,066.457
Day	61,018	2,201,189
Deuel	35,196	1,876.462
Douglas	14,565	1,202.939
Edmunds	39 049	1.540.794
Fall River	30,336	1.035.464
Faulk	24,400	1,327,704
Grant	58,731	1,760.947
Hamlin	47,521	1,491,735
Hand	27,141	2,099.313
Hanson	25,308	1.604,219
Hughes	37,810	1.751,241
Hutchinson	84.695	3.574,550
Hyde	6,187	743 098
Jerauld	13.074	986.630
Kingsbury	82.576	2,793,365
Lake	65.429	2,488,395
Lawrence	201,616	4,198,381
Lincoln	21.012	3.470.944
Lyman	7,722	125 699
Marshall	50,834	1,435.584
McCook	42,604	1,925,648
McPherson	74,325	1,455.961
Meade	40,550	1.396.283
Miner	35,549	2.050.746
Minnehaha	157,991	6.525,093
Moody	51,667	2 395,105
Pennington	58,656	2 072,319
Potter	29.828	1,119,459
Roberts	127,703	1.137.155
Sanborn	26,226	1,710,732
Spink	127,619	4,216,423
Stanley	10,419	307.828
Sully	11.036	1,335 426
Turner	37,591	3,543,639
Union	37.322	2,454,460
Walworth	23,483	924 506
Yankton	61,285	3,503,072

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TABLE XI.—CONTINUED.

Showing Assessment of all Other Property not Enumerated Under the Foregoing Heads and Total Assessment of Property by Counties.

COUNTIES	All Other Property Not Enumerated Under the Foregoing Heads	Total Assessment of all Property as Equalized by County Boards
Unorganized to Butte	5,580	632,282
Delano	405	101,141
Gregory	13,641	70,902
Armstrong	35	12,052
Jackson	2,800	129,715
Nowlin	3,475	232,678
Pratt	1,002	70,402
Presho	3,093	81,235
Scobey	805	156,915
Sterling	2,245	114,091
Washington	30	7,217
Ziebach	1,360	246,432
Total	$ 2,780,209	$108,940,582
Total assessment of all property, other than corporations, as equalized by state board	.....	$108,892,290

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TABLE XII.

Showing Assessment of Western Union Telegraph Company.

COUNTIES	Miles of Line	No. Offices	No. Instruments	No. Batteries	Value as Returned by Comp'y	Value as Fixed by State B'rd
Aurora	23.75	2	4	8	$ 775 20	$ 1,425
Beadle	113.00	11	29	354	4,585 60	6,780
Bon Homme	44.00	6	6	40	1,134 50	2,640
Brookings	78.25	9	24	74	2 720 60	4,695
Brown	184.25	21	44	401	5,648 40	11,055
Brule	28.50	3	6	164	995 60	1,710
Buffalo	.....	.....	.....	.....	.....	.....
Butte	8.75	1	1	2	283 80	525
Campbell	.....	.....	.....	.....	.....	.....
Charles Mix	.....	.....	.....	.....	.....	.....
Clark	75.25	4	7	6	2,178 90	4,515
Clay	31.25	6	11	20	936 00	1,875
Codington	100.25	10	21	223	2,920 20	6,015
Custer	32.25	3	7	6	1,377 90	1,935
Davison	48.25	6	16	176	1,542 40	2,895
Day	64.25	5	18	121	2,885 90	3,855
Deuel	52.00	6	10	10	1,460 50	3,120
Douglas	12.75	2	2	4	288 10	765
Edmunds	72.25	6	7	54	1,632 10	4,335
Fall River	48.50	3	8	31	2,060 90	2,910
Faulk	71.00	3	3	54	1,592 60	4,260
Grant	87.25	9	25	95	3,440 00	5,235
Hamlin	42.50	5	6	4	1,182 10	2,550
Hand	30.50	3	6	.....	1,299 00	1,830
Hanson	38.25	2	5	112	1,283 80	2,295
Hughes	46.75	5	12	275	2,109 50	2,805
Hutchinson	88.50	5	7	32	2,585 80	5,310
Hyde	18.00	1	2	.....	762 00	1,080
Jerauld	4.50	.....	.....	.....	99 00	270
Kingsbury	88.25	8	16	14	2,502 60	5,295
Lake	42.75	6	15	219	1,495 60	2,565
Lawrence	28.00	3	5	79	1,297 60	1,680
Lincoln	74.00	6	18	305	2,886 50	4,440
Lyman	.....	.....	.....	.....	.....	.....
Marshall	48.00	6	10	13	1,323 70	2,880
McCook	64.75	7	13	32	2,123 80	3,885
McPherson	14.00	1	1	2	311 80	840
Meade	24.75	3	7	6	1,040 40	1,485
Miner	51.25	4	4	4	1,386 10	3,075
Minnehaha	116.50	16	46	496	3,936 90	6,990
Moody	39.75	4	14	90	1,482 50	2,385
Pennington	26.00	4	6	228	1,201 20	1,560
Potter	21.25	2	2	38	488 70	1,275
Roberts	20.50	4	5	17	777 80	1,230
Sanborn	45.00	5	5	60	1,029 00	2,700
Spink	145.25	11	15	55	3,622 50	8,715
Stanley	.....	.....	.....	.....	.....	.....
Sully	.....	.....	.....	.....	.....	.....
Turner	91.50	9	13	46	2,682 90	5,490
Union	45.50	5	8	10	2,479 00	2,730
Walworth	.....	.....	.....	.....	.....	.....
Yankton	69.75	7	14	144	1,946 60	4,185
Total	2,501 50	248	504	4,124	$81,789 60	$150,090

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TABLE XIII.

Showing Assessment of Missouri Mercantile Telegraph Line.

COUNTIES	Miles of Line	No. Offices	No. Instruments	No. Batteries	Value as Returned by Comp'y	Value as Fixed by State B'rd
Hughes	1.25	1	.....	.....	$ 34	$ 17
Stanley	1.75	1	.....	.....	66	33
Total	3.00	2			$ 100	$ 50

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TABLE XIV.

Telephone Assessment.

COUNTIES	Hutchinson Co. Telephone Co.	Springfield & Santee Agency Telephone Co.	Miller Telephone Company.	Bowdle & Bangor Telephone Co.	Capital City Telephone Co.	Clark Telephone Company.	Flandreau Telephone Co.
Aurora							
Beadle							
Bon Homme		$ 60					
Brookings							
Brown							
Brule							
Buffalo							
Butte							
Campbell							
Charles Mix							
Clark						$ 200	
Clay							
Codington							
Custer							
Davison							
Day							
Deuel							
Douglas							
Edmunds				$ 20			
Fall River							
Faulk							
Grant							
Hamlin							
Hand			$ 100				
Hanson							
Hughes					$ 700		
Hutchinson	$ 50						
Hyde							
Jerauld							
Kingsbury							
Lake							
Lawrence							
Lincoln							
Lyman							
Marshall							
McCook							
McPherson							
Meade							
Miner							
Minnehaha							
Moody							$ 200
Pennington							
Potter							
Roberts							
Sanborn							
Spink							
Stanley					$ 100		
Sully							
Turner							
Union							
Walworth				$ 136			
Yankton							
Total	$50	$60	$100	$156	$800	$200	$200
Miles	5.00	1.75	3.00	20.00	32.00	2.50	3.00

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TABLE XIV—CONTINUED.

Telephone Assessment.

COUNTIES	Redfield Telephone Exchange Co.	Dell Rapids Telephone Co.	People's Telephone and Telegraph Co.	Parker Telephone Exchange Co.	Madison Telephone Exchange Co.	Western Electric Telephone Co.	Watertown Telephone Co.
Aurora							
Beadle							
Bon Homme							
Brookings							
Brown							
Brule							
Buffalo							
Butte							
Campbell							
Charles Mix							
Clark							
Clay							
Codington							$ 700
Custer							
Davison							
Day							
Deuel							
Douglas							
Edmunds							
Fall River			$ 350				
Faulk							
Grant							
Hamlin							
Hand							
Hanson							
Hughes							
Hutchinson							
Hyde							
Jerauld							
Kingsbury							
Lake					$ 400		
Lawrence							
Lincoln						$ 25	
Lyman							
Marshall							
McCook							
McPherson							
Meade							
Miner							
Minnehaha		$ 300				475	
Moody							
Pennington							
Potter							
Roberts							
Sanborn							
Spink	$ 200						
Stanley							
Sully							
Turner				$ 400			
Union							
Walworth							
Yankton							
Total	$200	$300	$350	$400	$400	$500	$700
Miles	*4.25	5.00	7.00	11.00	1.5	20.00	25.00

*Estimated.

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TABLE XIV—CONCLUDED.

Telephone Assessment.

COUNTIES	Aberdeen Telephone Co.	Iowa & Dakota Telephone Co.	Dakota Central Telephone Line	Harrison Telephone Co.	Black Hills Telegraph and Telephone Co.	Northwestern Telephone Exchange Co.	Total
Aurora							
Beadle			$ 850				$ 850
Bon Homme							60
Brookings							
Brown	$1,200		$1,100				2,300
Brule							
Buffalo							
Butte				$ 700	$ 160		860
Campbell							
Charles Mix							
Clark							200
Clay		$2,775				$2,600	5,375
Codington							700
Custer					1,440		1,440
Davison							
Day			1,375				1,375
Deuel							
Douglas							
Edmunds							20
Fall River					200		550
Faulk							
Grant			1,200				1,200
Hamlin							
Hand							100
Hanson							
Hughes							100
Hutchinson							50
Hyde							
Jerauld							
Kingsbury							
Lake							400
Lawrence				8,000	10,000		18,000
Lincoln						5,590	5,615
Lyman							
Marshall							
McCook						1,820	1,820
McPherson							
Meade				2,000	1,360		3,360
Miner							
Minnehaha						8,580	9,355
Moody							200
Pennington				800	1,840		2,640
Potter							
Roberts			1,375				1,375
Sanborn							
Spink			1,750				1,950
Stanley							100
Sully							
Turner		1,350				1,430	3,180
Union		2,850				2,080	4,930
Walworth							136
Yankton						3,380	3,380
Total	$1,200	$6,975	$7,650	$11,500	$15,000	$25,480	$72,221
Miles	25.00	93.00	306.00	89.00	200.00	196.00	1,050.00

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TABLE XV.

Showing Assessment of Express Companies and Amounts Apportioned to Counties.

COUNTIES	Great Northern	Adams	American	United States	Total
Aurora	$	$	$	$ 193	$ 193
Beadle	64	.....	2,022	2,100	4,186
Bon Homme	.....	.....	.....	460	460
Brookings	.....	.....	738	787	1,525
Brown	280	.....	3,966	4,040	8,286
Brule	.....	.....	.....	227	227
Buffalo	.....	.....	.....	.....	.....
Butte	.....	.....	388	.....	388
Campbell	.....	.....	.....	.....	.....
Charles Mix	.....	.....	.....	.....	.....
Clark	36	.....	180	187	403
Clay	.....	.....	77	413	490
Codington	192	.....	975	753	1,920
Custer	.....	550	264	.....	814
Davison	.....	.....	445	747	1,192
Day	.....	.....	.....	220	220
Deuel	.....	.....	105	260	365
Douglas	.....	.....	.....	133	133
Edmunds	.....	.....	.....	293	293
Fall River	.....	1,000	662	.....	1,752
Faulk	.....	.....	141	293	434
Grant	20	.....	.....	147	167
Hamlin	16	.....	148	146	310
Hand	.....	.....	195	.....	195
Hanson	.....	.....	42	220	262
Hughes	.....	.....	1,513	.....	1,513
Hutchinson	.....	.....	.....	600	600
Hyde	.....	.....	107	.....	107
Jerauld	.....	.....	.....	187	187
Kingsbury	20	.....	730	227	977
Lake	.....	.....	.....	453	453
Lawrence	.....	5,595	4,383	.....	9,978
Lincoln	50	.....	.....	3,000	3,050
Lyman	.....	.....	.....	.....	.....
Marshall	22	.....	.....	267	289
McCook	.....	.....	1,061	300	1,361
McPherson	.....	.....	.....	227	227
Meade	.....	.....	1,345	.....	1,345
Miner	.....	.....	197	373	570
Minnehaha	1,650	.....	6,233	6,747	14,630
Moody	.....	.....	.....	900	900
Pennington	.....	765	1,344	.....	2,109
Potter	.....	.....	81	.....	81
Roberts	.....	.....	.....	300	300
Sanborn	.....	.....	.....	600	600
Spink	.....	.....	902	1,200	2,102
Stanley	.....	.....	.....	.....	.....
Sully	.....	.....	.....	.....	.....
Turner	.....	.....	580	1,500	2,080
Union	100	.....	144	3,000	3,244
Walworth	.....	.....	.....	.....	.....
Yankton	550	.....	2,532	4,500	7,582
Total	$ 3,000	$ 8,000	$ 31,500	$ 36,000	$ 78,500

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TABLE XVI.

Showing Assessment of Sleeping Car Companies and Amount Apportioned to the Several Counties.

Counties	Pullman	Wagner	Total
Beadle	.....	$ 410	$ 410
Custer	$ 560	750	1,310
Fall River	3,660	1,120	4,780
Hand	.....	710	710
Hughes	.....	1,070	1,070
Hyde	.....	410	410
Lawrence	.....	340	340
Lincoln	460	.....	460
Meade	.....	595	595
Minnehaha	320	.....	320
Pennington	.....	595	595
Total	$ 5,000	$ 6,000	$ 11,000

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TABLE XVII.

Assessment of Railroads by Counties and Divisions.

LINES AND DIVISIONS.	No. Miles	Assessed Valuation	
		Per Mile	Total in County
Black Hills & Fort Pierre R. R., 37.70 Miles.			
Lawrence county	21.55	$2,250	$ 48,487
Meade county	16.15	2,250	36,338
Cedar Rapids, Iowa Falls & Northwestern R. R., 82.76 Miles—			
Brookings county	28.35	3,400	96,390
Codington county	12 34	3,400	41,956
Deuel county	28.10	3,400	95,540
Moody county	4.08	3,400	13,872
Lincoln county	5.59	4,300	24,037
Minnehaha county	4.30	4,300	18,490
Chicago, Milwaukee & St. Paul R. R. 1,101.05 Miles—			
Iowa & Dakota Division—Main Line—149.70 miles—			
Aurora county	23.70	4,000	94,800
Brule county	28 53	4,000	114,120
Davison county	18.26	4,000	73,040
Hanson county	19.79	4,000	79,160
Hutchinson county	.31	4,000	1,240
Lincoln county	20.67	4,000	82,680
McCook county	12.08	4,000	48,320
Turner county	26.36	4,000	105,440
Running Water Branch—62.91 miles—			
Bon Homme county	33.48	3,100	103,788
Hutchinson county	21 08	3,100	65,348
Turner county	8.35	3,100	25,885
Eden Branch—.39 miles—			
Lincoln county	.39	3,100	1,209
Southern Minnesota Division—Main Line—97.20 miles—			
Lake county	25.34	3,800	96,292
Miner county	24.15	3,800	91,770
Moody county	25.78	3,800	97,964
Sanborn county	21.93	3,800	83,334
Madison Branch—103 02 miles—			
Clark county	33.76	2,700	91,152
Day county	14 28	2,700	38,556
Hamlin county	11.01	2,700	29,727
Kingsbury county	26.54	2,700	71,658
Lake county	17.43	2,700	47,061
Hastings & Dakota Division—Main Line—107.02 miles—			
Brown county	25.04	4,500	112,680
Day county	39.53	4,500	177,885

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TABLE XVII.—CONTINUED.

Assessment of Railroads by Counties and Divisions.

Lines and Divisions.	No. Miles	Assessed Valuation	
		Per Mile	Total in County
Grant county	31 24	$4,500	$140,580
Roberts county	11.21	4,500	50,445
Whetstone Branch—37.24 miles—			
Grant county	9.27	2,400	22,248
Roberts county	27.97	2,400	67,128
Harlem Branch- 38.71 miles—			
Day county	13.85	2,400	33,240
Marshall county	24.86	2,400	59,664
Fargo Branch—1.28 miles—			
Roberts county	1.28	2,500	3,200
James River Division—Main Line—128.31 miles—			
Beadle county	31.41	3,900	122,499
Brown county	15.58	3,900	60,762
Davison county	11.63	3,900	45,357
Jerauld county	4.52	3,900	17,628
Sanborn county	22.98	3,900	89,622
Spink county	42.19	3,900	164,541
Edgely Branch—32.72 miles—			
Brown county	32.72	2,100	68,712
Bowdle Branch—57.02 miles—			
Brown county	11.41	2,300	26,243
Edmunds county	45.61	2,300	104,903
Eureka Branch—26.39 miles—			
Edmunds county	12.19	2,300	28,037
McPherson county	14.20	2,300	32,660
Orient Branch—40.99 miles—			
Edmunds county	14.88	2,100	31,248
Faulk county	26.11	2,100	54,831
Sioux City & Dakota Division—Main Line—129.89 miles—			
Bon Homme county	10.86	4,300	46,698
Clay county	20.87	4,300	89,741
Davison county	14.97	4,300	64,371
Hutchinson county	29.49	4,300	126,807
Union county	22.51	4,300	96,793
Yankton county	31.19	4,300	134,117
Armour Branch—20.45 miles—			
Douglas county	12.94	3,000	38,820
Hutchinson county	7.51	3,000	22,530
Sioux Falls Branch—67.81 miles—			
Lincoln county	25.08	4,400	110,132
Minnehaha county	26.76	4,400	117,744

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TABLE XVII.—CONTINUED.

Assessment of Railroads by Counties and Divisions.

LINES AND DIVISIONS.	No. Miles	Assessed Valuation	
		Per Mile	Total in County
Moody county	10.13	$4,400	$ 44,572
Union county	5.89	4,400	25,916
Chicago & North-Western R. R., 744.13 Miles—			
Winona & St. Peter Division—34.48 miles—			
Codington county	11.17	2,700	30,159
Deuel county	23.31	2,700	62,937
Dakota Division—209.11 miles—			
Beadle county	42.94	4,100	176,054
Brookings county	35.10	4,100	143,910
Hand county	30.50	4,100	125,050
Hughes county	45.74	4,100	187,534
Hyde county	17.92	4,100	73,472
Kingsbury county	36.91	4,100	151,331
Watertown Branch—43.83 miles—			
Brookings county	16.00	3,800	60,800
Codington county	7.63	3,800	28.994
Deuel county	.47	3,800	1,786
Hamlin county	19.73	3,800	74,974
Oakes Branch--117 67 miles—			
Beadle county	18.30	3,600	65,880
Brown county	55.09	3,600	198,324
Spink county	44.28	3,600	159,408
Groton Branch—38.84 miles—			
Brown county	14.90	2,100	31,290
Spink county	23.94	2,100	50,274
Watertown to Gettysburg Line—146.25 miles—			
Clark county	25.33	2,500	63,325
Codington county	19.11	2,500	47,775
Faulk county	45.00	2,500	112,500
Potter county	20,79	2,500	51,975
Spink county	36.02	2,500	90,050
Southeastern Branch—125 49 miles—			
Kingsbury county	13.75	4,000	55,000
Lincoln county	7.95	4,000	31,800
Miner county	26.91	4,000	107,640
McCook county	27.37	4,000	109,480
Turner county	32.67	4,000	130,680
Union county	16.84	4,000	67,360
Yankton Branch—28.46 miles—			
Clay county	10.65	3,400	36,210
Turner county	3.33	3,400	11,322
Yankton county	14.48	3,400	49,232

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TABLE XVII.—CONTINUED.

Assessment of Railroads by Counties and Divisions.

LINES AND DIVISIONS.	No. Miles	Assessed Valuation	
		Per Mile	Total in County
Chicago, St. Paul, Minneapolis and Omaha, R. R. 88.20 Miles—			
Davison county	3.51	$3,600	$ 12,636
Hanson county	18.49	3,600	66,564
McCook county	25.66	3,600	92,376
Minnehaha county	40.54	3,600	145,944
Dubuque and Sioux City (Illinois Central) R. R. 14.95 Miles—			
Minnehaha county	14.95	4,400	65,780
Forest City and Sioux City R R., 16.50 Miles—			
Potter county	16.50	800	13,200
Fremont, Elkhorn and Missouri Valley R. R. 180 43 Miles—			
Narrow Guage Line—11.65 miles—			
Lawrence county	11.65	2,250	26,213
Black Hills Division—133.53 miles—			
Custer county	30.32	3,300	100,056
Fall River county	36.47	3,300	120,351
Lawrence county	14.86	3,300	49,038
Meade county	26.00	3,300	85,800
Pennington county	25.88	3,300	85,404
Hot Springs Branch—14.57 miles—			
Custer county	2.00	2,000	4,000
Fall River county	12.57	2,000	25,140
Minnesela Branch—20.68 miles—			
Butte county	8.92	2,000	17,840
Lawrence county	11.76	2,000	23,520
Grand Island and Wyoming Central (Burlington and Missouri River) R. R., 209.94 Miles—			
Narrow Guage Line—9.87 miles—			
Lawrence county	9.87	2,250	22,208
Nebraska State Line to Wyoming State Line—48.88 miles—			
Custer county	5.94	2,600	15,444

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TABLE XVII.—CONTINUED.

Assessment of Railroads by Counties and Divisions.

LINES AND DIVISIONS.	No. Miles	Assessed Valuation	
		Per Mile	Total in County
Fall River county	42.94	$2,600	$111,644
Edgemont to Deadwood—106.40 miles—			
Custer county	34 32	2,500	85,800
Fall River county	18.68	2,500	46,700
Lawrence county	21.52	2,500	53,800
Pennington county	31.88	2,500	79,700
Hot Springs Branch—12.885 miles—			
Fall River county	12.885	2,000	25,770
Spearfish Branch—31.91 miles—			
Lawrence county	31.91	1,000	31,910
Great Northern R. R., 99.24 Miles—			
Brown county	30.25	3,500	105,875
Codington county	22.34	3,500	78,190
Grant county	23.33	3,500	81,655
Marshall county	23.32	3,500	81,620
Duluth, Watertown & Pacific R. R.—69.86 miles—			
Beadle county	20.88	3,200	66,816
Clark county	16.32	3,200	52,224
Codington county	10.69	3,200	34,208
Hamlin county	11.75	3,200	37,600
Kingsbury county	10.22	3,200	32,704
Wilmar & Sioux Falls R. R.—82.59 miles—			
Lincoln county	14.70	4,200	61,740
Minnehaha county	25.45	4,200	106,890
Turner county	20.58	4,200	86,310
Yankton county	21.89	4,200	91,938
Madison Motor Line, 3.50 Miles—			
Lake county	3.50	500	1,750
Sioux City and Northern R R., 7.99 Miles—			
Minnehaha county	7.99	4,400	35,156
Sioux Falls Transportation Co. (Formerly S. D. Rapid Transit Co.) 7.25 Miles—			
Minnehaha county	7.25	300	2,175
Sioux Falls Terminal, 7.01 Miles—			
Minnehaha county	7.01	4,000	28,04

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TABLE XVII.—CONCLUDED.

Assessment of Railroads by Counties and Divisions.

LINES AND DIVISIONS.	No. Miles	Assessed Valuation	
		Per Mile	Total in County
Watertown and Lake Kampeska R. R., 5.38 Miles—			
Codington county	5.38	$ 500 00	$ 2,690
Wisconsin, Minnesota and Pacific R.R, 38 84 Miles—			
Codington county	15.38	2,500 00	38,450
Grant county	23.46	2,500 00	58,650
Total	2,797.82	*$3,334 28	* $9,328,053

* Average.

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TABLE XVIII.

Railroad Taxation by Systems.

1897.

NAME OF RAILROAD	No. Miles	Average Valuation per Mile	Total Valuation	Taxes Paid
Black Hills & Ft. Pierre	37.70	$ 2,250 00	$ 84,826	$ 3,363 19
Cedar Rapids, Iowa Falls & Northwestern	82.76	3,407 55	282,009	5,886 13
Chicago, Milwaukee & St Paul	1,101.05	3,419 72	3,765,283	95,971 64
Chicago & Northwestern	744.13	3,375 97	2,512,164	64,416 67
Chicago, St. Paul, Minneapolis & Omaha	88.20	3,600 00	317,520	8,623 95
Dubuque & Sioux City (Illinois Central)	14.95	4,200 00	62,790	1,888 84
Forest City & Sioux City	16.50	800 00	13,200	417 60
Fremont, Elkhorn & Missouri Valley	180.43	2,978 23	537,362	22,537 63
Grand Island & Wyoming Central (B.& M.R.)	209 94	2,252 91	472,976	19,914 54
Great Northern, including Duluth, Watertown & Pacific and Wilmar & Sioux Falls	251.87	3,646 48	918,448	21,093 64
Madison Motor Line	3.50	500 00	1,750	.....
Sioux City & Northern	7.99	3,300 00	26,367	582 17
Sioux Falls Transportation Co (formerly South Dakota Rapid Transit Co)	7.25	300 00	2,175	.....
Sioux Falls Terminal	7.01	4,000 00	28,040	906 30
Watertown & Lake Kampeska	5.38	500 00	2,690	.....
Wisconsin, Minnesota & Pacific	38.84	2,500 00	97,100	2,394 23
Total	2,797 50	$3,261 74	$9,124,700	$247,996 53

1898.

Black Hills & Ft. Pierre	37.70	$ 2,250 00	$ 84,825	.....
Cedar Rapids, Iowa Falls & Northwestern	82.76	3,507 55	290,285	.....
Chicago, Milwaukee & St. Pau	1,101.05	3,519 28	3,874,898	.....
Chicago & Northwestern	744.13	3,475 91	2,586,526	.....
Chicago, St. Paul, Minneapolis & Omaha	88.20	3,600 00	317,520	.....
Dubuque & Sioux City	14.95	4,400 00	65,780	.....
Forest City & Sioux City	16.50	800 00	13,200	.....
Fremont, Elkhorn & Missouri Valley	180.43	2,978 23	537,362	.....
Grand Island & Wyoming Central	209.94	2,252 91	472,976	.....
Great Northern, including Duluth, Watertown & Pacific and Wilmar & Sioux Falls	251.69	3,646 43	917,770	.....
Madison Motor Line	3.50	500 00	1,750	.....
Sioux City & Northern	7.99	4,400 00	35,156	.....
Sioux Falls Transportation Co	7.25	300 00	2,175	.....
Sioux Falls Terminal	7.01	4,000 00	28,040	.....
Watertown & Lake Kampeska	5.38	500 00	2,690	.....
Wisconsin, Minnesota & Pacific	38.84	2,500 00	97,100	.....
Total	2,797.32	$3,334 64	$9,328,053	

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TABLE XIX.

Taxes Paid by Railroads on 1897 Assessment by Counties.

Counties	Black Hills and Ft. Pierre	Cedar Rapids, Iowa Falls and Northwestern	Chicago, Milwaukee & St. Paul	Chicago & Northwestern	Chicago, St. Paul, Minneapolis and Omaha	Dubuque & Sioux City	Forest City & Sioux City	Fremont, Elkhorn & Missouri Valley	Grand Island and Wyoming Central	Great Northern, including Duluth, Watertown & Pacific, and Wilmar & Sioux Falls	Sioux City and Northern	Sioux Falls Terminal	Wisconsin, Minnesota & Pacific	Total
Aurora			$ 2,408 99											$ 2,408 99
Beadle			3,015 14	$ 6,050 76						$ 1,641 92				10,707 82
Bon Homme			3,718 47											3,718 47
Brookings		$1,886 70		4,037 06										5,923 76
Brown			5,331 63	4,656 50						1,970 23				11,958 36
Brule			4,430 38											4,430 38
Butte								682 32						682 32
Clark			2,203 76	1,435 26						1,427 71				5,066 73
Clay			2,148 56	833 18										2,981 74
Codington		969 72		2,698 11						2,836 62			988 90	7,493 35
Custer								4,939 32	4,948 06					9,887 38
Davison			3,957 56		323 69									4,281 25
Day			6,642 60											6,642 60
Deuel		1,775 06		1,359 36										3,134 42
Douglas			839 60											839 60
Edmunds			5,005 53											5,005 53
Fall River								6,244 76	7,346 53					13,591 29
Faulk			1,717 19	* 3,326 08										† 5,043 27
Grant			4,520 42							1,722 85			1,405 33	7,648 60
Hamlin			814 27	1,908 86						911 42				3,634 55
Hand				4,081 75										4,081 75
Hanson			1,669 91		1,468 91									3,138 82
Hughes				5,678 20										5,678 20
Hutchinson			3,499 22											3,499 22
Hyde				2,917 15										2,917 15
Jerauld			715 01											715 01
Kingsbury			1,632 50	4,847 99						490 57				6,971 06
Lake			3,282 21											3,282 21

* Unpaid.

† Includes $3,326.08 C. & N. W. unpa d tax.

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TABLE XIX—CONTINUED.

Taxes Paid by Railroads on 1897 Assessment by Counties.

COUNTIES	Black Hills and Ft. Pierre	Cedar Rapids, Iowa Falls and Northwestern	Chicago, Milwaukee & St. Paul	Chicago & Northwestern	Chicago, St. Paul, Minneapolis and Omaha	Dubuque & Sioux City	Forest City & Sioux City	Fremont, Elkhorn & Missouri Valley	Grand Island and Wyoming Central	Great Northern, including Duluth, Watertown & Pacific, and Wilmar & Sioux Falls	Sioux City and Northern	Sioux Falls Terminal	Wisconsin, Minnesota & Pacific	TOTAL
Lawrence	$2,059 26							$ 4,283 99	$ 4,073 28					$ 10,416 53
Lincoln		417 99	3,923 78	561 14						$ 1,205 94				6,108 85
Marshall			1,939 41							2,568 33				4,507 74
McCook			937 80	2,616 58	2,947 61									6,501 99
McPherson			589 91											589 91
Meade	1,303 93							3,161 33						4,465 26
Miner			2,360 42	2,760 12										5,120 54
Minnehaha		645 75	2,741 04		3,883 74	1,888 84				2,539 66	582 17	906 30		13,187 50
Moody		190 91	2,499 45											2,690 36
Pennington								3,225 91	3,546 67					6,772 58
Potter				1,371 60			417 60							1,789 20
Roberts			4,573 64											4,573 64
Sanborn			5,069 95											5,069 95
Spink			4,117 72	6,648 57										10,766 29
Turner			2,803 71	3,700 99						1,575 62				8,080 32
Union			3,517 67	1,851 60										5,369 27
Yankton			3,344 19	1,075 81						2,202 77				6,622 77
Total	$3,363 19	$5,886 13	$95,971 64	$64,416 67	$8,623 95	$1,888 84	$ 417 60	$22,537 63	$19,914 54	$21,093 64	$ 582 17	$ 906 30	$2,394 23	$ 247,996 53

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TABLE XX.

Total Assessment of the State by Counties, 1898.

Counties	Lands	Town Lots	Personal Property	Railroads	Telegraph Companies	Express Companies	Telephone Companies	Sleeping Car Companies	Total	Counties
Aurora	$1 475,986	$ 82,674	$ 226,267	$ 94,800	$ 1,425	$ 193	.....	.....	$ 1,881,345	Aurora
Beadle	2,328,443	383,661	494,322	431,249	6,780	4,186	$ 850	$ 410	3,649,901	Beadle
Bon Homme	2,211,845	268,745	482,290	150,486	2,640	460	60	.....	2,116,526	Bon Homme
Brookings	2,168,724	334,912	529,632	301,100	4,695	1,525	.....	.....	3,340,588	Brookings
Brown	3,997,568	996,223	939,519	603,886	11,055	8,286	2,300	.....	6,558,837	Brown
Brule	1,066,979	101,965	356,593	114,120	1,710	227	.....	.....	1,641,594	Brule
Buffalo	233,090	985	50,455	.....	.....	.....	.....	.....	284,480	Buffalo
Butte	240,673	44,494	227,377	17,840	525	388	880	.....	532,157	Butte
Campbell	723,080	15,691	213,597	.....	.....	.....	.....	.....	952,368	Campbell
Charles Mix	843,273	.....	382,087	.....	.....	.....	.....	.....	1,225,360	Charles Mix
Clark	1,645,793	158,834	386,042	206,701	4,515	403	200	.....	2,402,488	Clark
Clay	2,042,381	251,918	479,891	125,951	1,875	490	5,375	.....	2,907,881	Clay
Codington	1,625,942	586,245	500,981	302,422	6,015	1,920	700	.....	3,024,225	Codington
Custer	148,849	123,911	296,005	235,300	1,935	814	1,440	1,310	784,564	Custer
Davison	991,737	597,465	393,257	195,404	2,895	1,192	.....	.....	2,181,950	Davison
Day	2,019,425	180,507	456,902	249,681	3,855	220	1,375	.....	2,911,965	Day
Deuel	1,432,191	79,711	287,690	160,263	3,120	365	.....	.....	1,963,340	Deuel
Douglas	1,139,441	80,520	205,238	38 820	765	133	.....	.....	1,464,887	Douglas
Edmunds	9 9,219	109,952	271 934	164,188	4,335	293	20	.....	1,489,941	Edmunds
Fall River	291.441	391,633	343,781	329,605	2,910	1,752	550	4,780	1,366 452	Fall River
Faulk	948 265	58,611	196,418	167,331	4,260	434	.....	.....	1,375,319	Faulk
Grant	1,417,767	141,228	323,766	303 133	5,235	167	1,200	.....	2,192 496	Grant
Hamlin	1,167,154	56,789	266,592	142,301	2,550	310	.....	.....	1,635,696	Hamlin
Hand	1,425,752	79 371	350,009	125,050	1,830	195	100	710	1,983,017	Hand
Hanson	1,311,789	92,052	278,611	145,724	2,295	262	.....	.....	1,831,733	Hanson
Hughes	465,094	912.525	384,634	187,534	2,822	1,513	700	1,070	1,955,892	Hughes
Hutchinson	2,757,202	146.445	734.420	215,925	5,310	600	50	.....	3,859,952	Hutchinson
Hyde	535,874	32,538	155,244	73,472	1,080	107	.....	410	798,725	Hyde
Jerauld	776,679	33,777	175,912	17,623	270	187	.....	.....	1,004,453	Jerauld
Kingsbury	1,986,310	286,701	473.315	310,693	5,295	977	.....	.....	3,063,291	Kingsbury
Lake	1,652,143	402 966	390,758	145,103	2,565	453	400	.....	2,594,388	Lake
Lawrence	1,915 638	1,325,298	956,532	255,176	1,680	9,978	18,000	340	4,482,642	Lawrence
Lincoln	2,593 210	312.090	572 522	311,598	4,440	3,050	5 615	460	3 802,985	Lincoln
Lyman	28,066	10,625	95,984	.....	.....	.....	.....	.....	134,675	Lyman
Marshall	966,958	187.629	275,625	141,284	2,880	289	.....	.....	1 574 665	Marshall
McCook	1 570,099	208,466	341,356	250,176	3,885	1,361	1,820	.....	2,377,163	McCook
McPherson	942,704	98,823	405,679	32,660	840	227	.....	.....	1,480,933	McPherson

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TABLE XX—CONTINUED.

Total Assessment of the State by Counties, 1898.

COUNTIES	Lands	Town Lots	Personal Property	Railroads	Telegraph Companies	Express Companies	Telephone Companies	Sleeping Car Companies	Total	COUNTIES
Meade	$ 757,277	$ 227,373	$ 431,683	$ 122,138	1,485	$ 1,345	$ 3,360	$ 595	$ 1,545,256	Meade
Miner	1,510,158	120,846	281,399	199,410	3.075	570	.....	.....	2,115,458	Miner
Minnehaha	2,980,526	2,170 636	1,057,571	520,219	6 990	14,630	9,355	320	6,760,247	Minnehaha
Moody	1,669,353	187,775	377,097	156.408	2,385	900	200	.....	2,394.028	Moody
Pennington	510,057	930 145	616.035	165,104	1,560	2,109	2,640	595	2,228,245	Pennington
Potter	806,827	43,332	189,788	65,175	1,275	81	.....	.....	1,106,478	Potter
Roberts	551,341	96,183	460,994	120.773	1,230	300	1.375	.....	1,232,196	Roberts
Sanborn	1,258 605	145.600	263,819	172,956	2,700	600	.....	.....	1,844,280	Sanborn
Spink	3,256,636	301,145	670,898	464,273	8,715	2,102	1,950	.....	4,705,719	Spink
Stanley	26,699	98,937	178,848	.....	23	.....	100	.....	304,617	Stanley
Sully	887,419	20,732	207,510	.....	.....	.....	.....	.....	1,115,661	Sully
Turner	2.669,505	257,241	628,680	359,637	5,490	2,080	3,180	.....	3,925,813	Turner
Union	2,116,608	174,653	442.112	190,069	2.730	3,244	4,930	.....	2,934,346	Union
Walworth	586,264	3,556	168,160	.....	.....	.....	136	.....	758,116	Walworth
Yankton	2,187,775	885,875	543,102	275,287	4,185	7,582	3,380	.....	3,857,186	Yankton
Unorg. Butte	7,795	.....	608,604	.....	.....	.....	.....	.....	616,399	Unorg. Butte
Delano	.....	.....	102,493	.....	.....	.....	.....	.....	102,493	Delano
Gregory	600	.....	82,021	.....	.....	.....	.....	.....	82,621	Gregory
Armstrong	.....	.....	12,075	.....	.....	.....	.....	.....	12,075	Armstrong
Jackson	400	.....	133,443	.....	.....	.....	.....	.....	133,843	Jackson
Nowlin	300	.....	240,545	.....	.....	.....	.....	.....	240,845	Nowlin
Pratt	1,750	.....	90,371	.....	.....	.....	.....	.....	92,121	Pratt
Presho	12,325	.....	97,519	.....	.....	.....	.....	.....	109,844	Presho
Scobey	2.400	.....	156,359	.....	.....	.....	.....	.....	158,759	Scobey
Sterling	400	.....	115,023	.....	.....	.....	.....	.....	115,423	Sterling
Washington	.....	.....	8,206	.....	.....	.....	.....	.....	8,206	Washington
Ziebach	2,000	.....	250,347	.....	.....	.....	.....	.....	252,347	Ziebach
Total	$71,779,804	$14,844,959	$22,315,819	$9,328,053	$150,140	$78,500	$72,221	$11,000	$118,580,496	

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TABLE XXI.

Tax Levies in the Various Counties for State and County Purposes, 1898.

Counties	State				County									Total
	General Fund	Bond Interest and Sinking Fund	Special Sinking Fund	1895 Bond Fund	General	Maintenance Insane	School	Road and Bridge	Bond Int. and Sinking	Poor	Judicial	Judgment	Elections	
Aurora	2.	.8	.1	.1	3.	.6	2.	.1	.3	....	....	....	....	9.
Beadle	2.	.8	.1	.1	5.	.5	1.	1.	1.5	....	....	....	....	12.
Bon Homme	2.	.8	.1	.1	3.	.5	....	2.	2.	....	....	....	....	10.5
Brookings	2.	.8	.1	.1	4.	.5	1.5	.3	.5	.2	....	....	....	10.
Brown	2.	.8	.1	.1	2.3	.7	2.	1.	....	1.	....	....	....	10.
Brule	2.	.8	.1	.1	6.	1.	.3	4.	1.	....	....	....	....	15.3
Buffalo	2.	.8	.1	.1	6.	1.	2.	1.	4.5	....	....	....	....	17.5
Butte	2.	.8	.1	.1	6.	....	2.	4.	5.	....	....	....	....	20.
Campbell	2.	.8	.1	.1	4.	1.	1.	1.	7.	....	....	....	....	17.
Charles Mix	2.	.8	.1	.1	6.	1.5	1.	.5	1.	....	....	....	....	13.
Clark	2.	.8	.1	.1	5.	1.	.5	....	1.5	1.	....	....	....	12.
Clay	2.	.8	.1	.1	5.	....	2.	1.5	1.5	....	....	....	....	13.
Codington	2.	.8	.1	.1	5.	.6	....	2.	1.2	1.2	....	....	....	13.
Custer	2.	.8	.1	.1	5.	1.	2.	2.5	14.5	1.	....	.5	....	29.5
Davison	2.	.8	.1	.1	2.3	.5	2.	1.1	2.6	....	....	....	....	11.5
Day	2.	.8	.1	.1	6.	1.	2.	....	2.	....	....	....	....	14.
Deuel	2.	.8	.1	.1	5.	....	1.	1.	....	....	....	....	....	10.
Douglas	2.	.8	.1	.1	5.	.5	2.	3.	1.	....	1.5	....	....	16.
Edmunds	2.	.8	.1	.1	6.	.8	....	....	3.2	....	....	....	....	13.
Fall River	2.	.8	.1	.1	5.	.5	.5	1.6	7.5	1.	....	3.	....	22.1
Faulk	2.	.8	.1	.1	6.	1.	....	2.	....	....	....	....	....	12.
Grant	2.	.8	.1	.1	5.	1.5	1.5	....	2.	....	....	....	....	13.
Hamlin	2.	.8	.1	.1	4.5	1.5	.5	1.5	....	1.5	....	....	....	12.5
Hand	2.	.8	.1	.1	6.	.8	2.	.4	1.	....	....	....	....	13.2
Hanson	2.	.8	.1	.1	5.5	.3	.5	2.	1.2	....	....	....	....	12.5
Hughes	2.	.8	.1	.1	6.	.5	....	4.5	1.	....	....	....	....	15.
Hutchinson	2.	.8	.1	.1	3.8	.2	2.	5.	....	....	....	....	....	14.
Hyde	2.	.8	.1	.1	6.	1.	.5	.5	5.	....	....	....	....	16.
Jerauld	2.	.8	.1	.1	7.	....	2.	2.	2.	....	....	....	....	16.
Kingsbury	2.	.8	.1	.1	5.	1.	1.	....	....	....	....	....	....	10.
Lake	2.	.8	.1	.1	2.	.6	2.	.4	.4	.6	....	....	....	9.
Lawrence	2.	.8	.1	.1	6.	1.5	1.	....	13.5	....	....	....	....	25.
Lincoln	2.	.8	.1	.1	3.3	1.	2.	.7	....	....	....	....	....	10.
Lyman	2.	.8	.1	.1	5.	3.	2.	2.	2.	1.	....	....	....	18.
Marshall	2.	.8	.1	.1	6.	1.	2.	....	3.	....	....	.2	....	15.2
McCook	2.	.8	.1	.1	1.5	.5	1.5	.5	....	....	....	....	....	7.
McPherson	2.	.8	.1	.1	3.	1.	2.	....	....	....	....	....	....	9.
Meade	2.	.8	.1	.1	6.	2.	.5	2.	6.5	....	....	....	....	20.
Miner	2.	.8	.1	.1	4.	.5	....	.5	2.	....	....	....	....	10.
Minnehaha	2.	.8	.1	.1	5.	.5	1.	2.	2.	....	....	....	....	13.5
Moody	2.	.8	.1	.1	4.	1.	.5	.5	....	....	....	....	....	9.
Pennington	2.	.8	.1	.1	3.	2.	1.	2.	11.	2.5	....	....	....	24.5
Potter	2.	.8	.1	.1	5.	1.	1.	1.	2.	....	....	....	....	13.
Roberts	2.	.8	.1	.1	6.	1.5	1.	.5	5.	....	....	....	....	17.
Sanborn	2.	.8	.1	.1	7.	.5	.5	....	....	....	....	....	....	11.
Spink	2.	.8	.1	.1	2.5	.5	2.	2.	....	....	....	....	....	10.
Stanley	2.	.8	.1	.1	6.	1.	2.	4.	8.	....	....	....	....	24.
Sully	2.	.8	.1	.1	5.	....	1.5	....	2.	....	....	....	....	11.5
Turner	2.	.8	.1	.1	1.	.7	.3	1.	1.	....	....	....	....	7.
Union	2.	.8	.1	.1	6.	2.	2.	4.	3.5	....	....	....	....	20.5
Walworth	2.	.8	.1	.1	7.	.5	2.	1.5	3.	....	....	....	....	17.

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TABLE XXI—CONTINUED.

Tax Levies in the Various Counties for State and County Purposes, 1898.

Counties	State				County									Total
	General Fund	Bond Interest and Sinking Fund	Special Sinking Fund	1895 Bond Fund	General	Maintenance Insane	School	Road and Bridge	Bond Int. and Sinking	Poor	Judicial	Judgment	Elections	
Yankton	2.	.8	.1	.1	4.	1.	1.	3.	5.	....	....	....	....	17.
Unorg. Butte	2.	.8	.1	.1	....	....	....	....	....	....	6.	....	....	9.
Delano	2.	.8	.1	.1	....	....	....	....	....	....	6.	....	1.	10.
Gregory	2.	.8	.1	.1	6.	....	2.	4.	5.	....	....	....	....	20.
Armstrong	2.	.8	.1	.1	....	....	....	....	....	....	10.	....	1.	14.
Jackson	2.	.8	.1	.1	....	....	....	....	....	....	10.	....	1.	14.
Nowlin	2.	.8	.1	.1	....	....	....	....	....	....	10.	....	1.	14.
Pratt	2.	.8	.1	.1	....	....	....	....	....	....	2.	....	2.	7.
Presho	2.	.8	.1	.1	....	....	....	....	....	....	5.	....	2.	10.
Scobey	2.	.8	.1	.1	....	....	....	....	....	....	6.	....	1.	10.
Sterling	2.	.8	.1	.1	....	....	....	....	....	....	10.	....	1.	14.
Was ington	2.	.8	.1	.1	....	....	....	....	....	....	....	....	....	3.
Ziebach	2.	.8	.1	.1	....	....	....	....	....	....	12.	....	....	15.

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TABLE XXII.

Tax Extensions for Year 1897.

COUNTIES	General Fund	Bond Interest and Sinking Fund	Special Sinking Fund	1895 Bond Fund	Total
Aurora	$ 3,745 87	$ 3,371 29	$ 187 29	$ 187 29	$ 7,491 74
Beadle	7,148 60	6,438 74	357 43	357 45	14,297 20
Bon Homme	6 399 43	5,759 48	319 97	319 97	12,798 85
Brookings	6,956 29	6,260 66	347 81	347 81	13,912 57
Brown	12,953 81	11,658 43	647 69	647 69	25,907 62
Brule	4,160 24	3,744 22	208 01	208 01	8,320 48
Buffalo	557 04	501 33	27 85	27 85	1,114 07
Butte	1,146 79	1,032 11	57 34	57 34	2,293 58
Campbell	1,788 89	1,610 00	89 45	89 45	3,577 79
Charles Mix	2,305 93	2,075 33	115 30	115 30	4,611 86
Clark	4,922 56	4,430 30	246 13	246 13	9,845 12
Clay	5,573 00	5,015 69	278 65	278 65	11,145 99
Codington	6,703 70	5 492 33	305 18	305 18	12,207 39
Custer	1,783 05	1,604 74	89 15	89 15	3,566 09
Davison	4,570 04	4,113 04	228 50	228 50	9,140 08
Day	5,397 92	4,858 12	269 90	269 90	10,795 84
Deuel	3,979 12	3,581 20	198 96	198 96	7,958 24
Douglas	3,186 99	2,868 29	159 35	159 35	6,373 98
Edmunds	3,376 47	3,038 82	168 82	168 82	6,752 93
Fall River	3,001 00	2,700 90	150 05	150 05	6,002 00
Faulk	2,844 13	2,559 71	142 21	142 21	5,688 26
Grant	4,337 27	3,903 54	216 86	216 86	8,674 53
Hamlin	3,223 42	2,901 07	161 17	161 17	6,446 83
Hand	4,469 83	4,022 84	223 49	223 49	8,939 65
Hanson	3,679 81	3,311 83	183 99	183 99	7,359 62
Hughes	4,219 34	3,797 41	210 97	210 97	8,438 69
Hutchinson	7,798,21	7,018 38	386 91	389 91	15,596 41
Hyde	1,744 14	1,569 72	87 21	87 21	3,488 28
Jerauld	1,948 01	1,753 21	97 40	97 40	3,896 02
Kingsbury	5,755 96	5,180 36	287 80	287 80	11,511 92
Lake	5,266 04	4,739 43	263 30	263 30	10,532 07
Lawrence	9,010 02	8,109 02	450 50	450 50	18,020 04
Lincoln	7,659 11	6,893 19	382 96	382 96	15,318 22
Lyman	215 22	193 70	10 76	10 76	430 44
Marshall	2,898 82	2,608 94	144 94	144 94	5,797 64
McCook	4,878 37	4,390 53	243 92	243 92	9,756 74
McPherson	2,709 91	2,438 91	135 50	135 50	5,419 82
Meade	3,369 34	3,032 40	168 47	168 47	6,738 68
Miner	4,201 35	3,781 21	210 07	210 07	8,402 70
Minnehaha	14,399 02	12,959 11	719 95	719 95	28.798 03
Moody	5,394 39	4,854 95	269 72	269 72	10,788 78
Pennington	4,280 91	3,852 81	214 05	214 05	8,561 82
Potter	2,299 83	2,069 85	114 99	114 99	4,599 66
Roberts	2,203 70	1,983 33	110 18	110 19	4,407 40
Sanborn	3,672 86	3,305 57	183 65	183 65	7 345 73
Spink	9,105 93	8,195 33	455 30	455 30	18,211 86
Stanley	588 90	530 01	29 45	29 45	1,177 81
Sully	2,450 08	2,205 07	122 50	122 50	4,900 15
Turner	7,873 01	7,085 71	393 65	393 65	15,746 02
Union	4,926 74	4,434 07	246 34	246 34	9,853,49
Walworth	1,480 85	1,332 76	74 04	74 04	2,961 69
Yankton	7,967 28	7,170 55	398 36	398 36	15,934 55
Unorg. Brule	228 04	205 23	11 40	11 40	456 07
" Butte	1,678 87	1,510 99	83 94	83 94	3,357 74
" Charles Mix	100 74	90 67	5 04	5 04	201 49
" Custer	19 60	17 64	98	98	39 20
" Meade	353 17	317 85	17 66	17 66	706 34
" Pennington	366 17	329 54	18 31	18 31	732 33
" Stanley	765 54	688 97	38 28	38 28	1,531 07
Total	$ 239,440 67	$ 215,496 43	$ 11,972 05	$ 11,972 06	$478,881 21

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TABLE XXIII.

State Taxes Delinquent June 30, 1898.

COUNTIES	1891 & Prior	1892	1893	1894
Aurora	$ 338 78	$ 92 41	$ 367 12	$ 224 64
Beadle	738 67	263 98	605 58	327 69
Bon Homme	1,030 91	144 74	314 51	207 87
Brookings	419 95	173 36	760 44	376 10
Brown	1,627 11	609 15	1,322 47	841 59
Brule	895 84	137 56	618 00	276 65
Buffalo	60 13	5 43	23 22	19 74
Butte	1,185 87	134 32	429 74	170 34
Campbell	456 95	80 16	269 66	191 27
Charles Mix	393 14	133 60	259 83	184 20
Clark	1,060 07	167 71	516 37	350 28
Clay	505 33	51 13	67 08	81 08
Codington	684 17	122 17	532 60	331 07
Custer	676 25	.....	752 12	394 19
Davison	896 53	142 43	399 80	402 69
Day	288 39	129 02	322 61	159 91
Deuel	219 66	50 06	95 00	45 20
Douglas	751 24	64 19	122 61	.....
Edmunds	1,208 42	183 32	619 21	484 25
Fall River	613 05	473 84	2,773 54	1,450 93
Faulk	363 26	172 48	869 65	60 41
Grant	829 97	100 30	267 97	126 94
Hamlin	107 74	1 63	85 19	39 36
Hand	1,129 04	126 64	380 11	233 91
Hanson	.....	38 26	144 12	107 96
Hughes	3,513 25	1,893 94	3,998 45	2,861 89
Hutchinson	17	.....	130 73	88 88
Hyde	187 85	55 15	253 16	261 72
Jerauld	385 07	.....	253 95	223 26
Kingsbury	180 88	88 55	293 54	264 22
Lake	247 40	89 95	198 38	238 38
Lawrence	2,318 45	708 73	1,580 03	1,066 06
Lincoln	115 34	72 38	159 25	132 71
Lyman	.....	.....	37 65	45 28
Marshall	593 93	304 38	810 16	521 35
McCook	1,360 01	2,508 10	287 44	206 74
McPherson	433 34	122 47	413 14	294 90
Meade	1,763 27	630 51	1,504 38	1,063 17
Miner	99 50	106 75	334 21	151 57
Minnehaha	441 73	340 19	605 79	913 27
Moody	572 20	51 71	99 61	85 01
Pennington	4,771 28	1,992 03	4,360 76	2,712 15
Potter	359 21	82 66	257 69	189 36
Roberts	20 95	23 79	253 38	176 57
Sanborn	952 22	.....	984 57	1,000 52
Spink	1,954 77	192 97	827 24	609 20
Stanley	101 90	198 18	506 22	355 99
Sully	394 97	125 10	384 25	472 19
Turner	246 93	84 85	183 12	317 94
Union	908 34	67 93	177 05	107 02
Walworth	1,617 55	76 23	207 92	159 94
Yankton	690 14	131 49	228 05	120 86
Unorg. Brule	48 21	.....	528 62	361 09
" Butte	232 51	118 76	203 09	281 10
" Charles Mix	44 40	59 72	202 09	91 38
" Custer	8 21	.....	38 73	6 62
" Meade	256 17	295 62	23 20	18 50
" Pennington	14 07	156 60	21 29	36 95
" Stanley	.....	.....	549 50	206 45
Total	$ 41,315 29	$ 14,186 13	$ 33,755 19	$ 22,730 51

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TABLE XXIV.

State Taxes Delinquent June 30, 1898.

COUNTIES	1895	1896	1897	Total
Aurora	$ 472 79	$ 381 11	$ 2,912 55	$ 4,729 40
Beadle	788 25	752 56	5,009 80	8,486 53
Bon Homme	356 08	238 55	3 326 23	5,618 84
Brookings	346 79	453 47	5,066 58	7,596 69
Brown	1,679 48	1,493 34	9,194 65	16,767 79
Brule	493 76	475 25	2,977 21	5,874 27
Buffalo	51 46	34 55	387 32	581 85
Butte	775 49	908 64	987 48	4,591 88
Campbell	372 29	309 99	1,666 44	3,346 76
Charles Mix	355 61	319 13	1,900 74	3,546 25
Clark	544 04	398 21	4,516 58	7,553 26
Clay	184 84	214 48	3,181 09	4,285 08
Codington	646 77	863 71	4,146 55	7,327 64
Custer	883 75	942 16	1,767 19	5,415 66
Davison	732 98	608 92	3,527 15	6,710 50
Day	294 91	346 36	5,637 18	7,178 88
Deuel	89 95	99 57	2,841 87	3,441 31
Douglas	207 28	195 28	2,558 98	3,899 58
Edmunds	1,527 78	1,302 22	3,119 84	8,445 04
Fall River	1,477 48	1,297 25	3,524 45	11,610 04
Faulk	1,215 18	1,140 12	2,836 53	6,657 63
Grant	211 72	191 93	3,533 13	5,261 97
Hamlin	45 97	91 83	2,483 29	2,855 01
Hand	612 84	837 99	3,344 20	6,664 73
Hanson	181 43	112 92	3,489 08	4,073 77
Hughes	3,342 49	3,342 89	4,506 53	23,459 44
Hutchinson	196 97	112 85	3,981 41	4,511 01
Hyde	664 87	763 91	1,584 39	3,771 05
Jerauld	559 13	489 15	2,001 62	3,912 18
Kingsbury	306 48	327 05	4,272 03	5,732 75
Lake	434 33	335 28	4,564 68	6,108 40
Lawrence	2,085 93	2,466 47	5,308 33	15,529 00
Lincoln	229 38	46 24	5,024 44	5,779 74
Lyman	63 34	36 92	296 35	479 54
Marshall	1,184 80	1,269 68	3,233 14	7,917 44
McCook	321 59	313 07	4,402 15	9,399 10
McPherson	730 56	808 83	2,618 52	5,421 70
Meade	2,445 72	2,417 57	4,461 43	14,286 05
Miner	323 11	72 97	3,879 78	4,967 89
Minnehaha	1,127 19	1,125 45	9,808 56	14,362 18
Moody	109 83	147 12	3,849 74	4,915 22
Pennington	3,516 02	3,340 25	4,724 27	25,416 76
Potter	554 65	610 99	2,146 02	4,200 58
Roberts	379 30	551 42	2,474 55	3,879 96
Sanborn	992 32	645 03	3,371 47	7,946 13
Spink	1,377 06	754 15	6,484 02	12,149 41
Stanley	423 43	559 51	919 69	3,064 92
Sully	1,250 89	1,073 42	2,272 11	5,982 93
Turner	227 77	248 51	5,307 63	6,616 75
Union	290 94	360 51	2,255 82	4,167 61
Walworth	325 26	349 65	1,447 54	4 184 09
Yankton	95 63	63 30	4,026 29	5,355 76
Unorg. Brule	453 05	380 53	323 06	2,094 56
" Butte	384 27	298 78	925 12	2,443 63
" Charl s Mix	192 61	158 11	170 79	919 10
" Custer	20 57	97	22 04	97 14
" Meade	81 21	48 98	196 30	919 98
" Pennington	27 30	73 19	177 54	506 94
" Stanley	256 97	677 03	1,340 64	3,030 59
Total	$39,523 79	$38,279 32	$186,259 11	$376,049 34

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TABLE XXV.

* Taxes Paid by Railroads, 1879 to 1897.

COUNTIES	1879	1880	1881
Aurora	$	$	$ 214 02
Beadle	.....	176 15	485 34
Bon Homme	.....	818 70	294 30
Brookings	21 71	143 58	277 91
Brown	.....	.....	354 37
Brule	.....	.....	258 62
Butte	.....	.....	.....
Clark	.....	.....	.....
Clay	944 73	477 14	444 04
Codington	65 18	121 73	152 54
Custer	.....	.....	.....
Davison	.....	244 38	160 52
Day	.....	.....	82 88
Deuel	142 29	265 80	234 34
Douglas	.....	.....	.....
Edmunds	.....	.....	.....
Fall River	.....	.....	.....
Faulk	.....	.....	.....
Grant	.....	175 60	124 32
Hamlin	.....	.....	.....
Hand	.....	a 124 23	a 240 46
Hanson	.....	488 78	178 36
Hughes	.....	186 08	360 21
Hutchinson	.....	525 44	187 20
Hyde	.....	a 72 99	a 141 28
Jerauld	.....	.....	.....
Kingsbury	.....	148 66	287 76
Lake	.....	.....	106 34
Lawrence	.....	.....	37 77
Lincoln	329 94	1,098 12	694 74
Marshall	.....	.....	.....
McCook	.....	109 98	183 08
McPherson	.....	.....	.....
Meade	.....	.....	.....
Miner	.....	.....	34 02
Minnehaha	148 31	418 50	270 48
Moody	.....	74 74	148 86
Pennington	.....	.....	.....
Potter	.....	.....	.....
Roberts	.....	.....	.....
Sanborn	.....	.....	.....
Spink	.....	.....	388 16
Turner	213 26	855 36	312 14
Union	1,091 31	649 90	570 90
Yankton	548 38	276 96	274 88
Territory	1.752 54	3,661 61	3,923 79
Total Tax	$ 5,257 65	$ 11,114 43	$ 11,423 63
Mileage	541 76	547 93	876 91

a Paid to Territory.

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TABLE XXV—CONTINUED.

Taxes Paid by Railroads, 1879 to 1897.

COUNTIES	1882	1883	1884
Aurora	$ 385 26	$ 523 28	$ 661 38
Beadle	751 61	1,719 71	1,950 94
Bon Homme	529 74	996 88	1,171 82
Brookings	625 74	1,070 25	1,248 72
Brown	1,091 22	1,781 84	2,041 23
Brule	465 52	632 30	799 16
Butte	.....	.....	.....
Clark	309 31	539 81	608 76
Clay	771 92	728 14	688 90
Codington	497 43	859 83	853 92
Custer	.....	.....	.....
Davison	449 48	632 30	665 78
Day	355 28	534 14	617 34
Deuel	564 66	626 18	449 45
Douglas	.....	.....	.....
Edmunds	.....	120 18	138 90
Fall River	.....	.....	.....
Faulk	.....	.....	.....
Grant	532 92	494 06	583 65
Hamlin	172 77	420 69	474 42
Hand	372 39	649 99	733 01
Hanson	321 06	486 06	551 14
Hughes	557 85	993 75	1,120 67
Hutchinson	337 10	457 86	578 70
Hyde	218 78	381 89	430 68
Jerauld	.....	53 42	61 74
Kingsbury	445 65	1,079 63	1,217 53
Lake	302 34	230 70	388 62
Lawrence	1,424 60	1,643 04	1,462 12
Lincoln	1,219 28	1,529 00	1,623 93
Marshall	.....	.....	.....
McCook	317 50	976 23	1,216 77
McPherson	.....	.....	.....
Meade	.....	.....	.....
Miner	117 27	786 45	1,005 46
Minnehaha	786 40	778 02	1,110 46
Moody	302 34	319 44	544 09
Pennington	.....	.....	.....
Potter	.....	.....	.....
Roberts	.....	520 78	641 40
Sanborn	.....	637 54	683 80
Spink	1,036 35	2,075 44	2,356 25
Turner	561 84	1,459 34	1,749 67
Union	992 46	1,330 38	1,322 30
Yankton	477 84	1,074 86	1,016 94
Territory	9,008 15	14,323 55	16,427 67
Total	$26,302 06	$43,416 96	$49,196 32
Mileage	1,121 59	1,436 40	1,544 90

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TABLE XXV—CONTINUED.

Taxes Paid by Railroads, 1879 to 1897.

COUNTIES	1885	1886	1887
Aurora	$ 560 66	$ 581 92	$ 359 58
Beadle	2,521 77	2,474 17	1,736 26
Bon Homme	995 94	1,050 02	677 10
Brookings	1,846 98	1,813 10	1,732 06
Brown	2,695 90	3,488 33	3,151 46
Brule	677 46	703 16	435 44
Butte	.....	.....	.....
Clark	776 31	739 65	697 23
Clay	917 12	948 85	592 65
Codington	1,179 85	1,194 15	1,151 78
Custer	2 33	572 99	522 22
Davison	648 98	713 92	635 37
Day	747 84	1,104 90	1,324 76
Deuel	620 52	656 26	832 74
Douglas	.....	29 84	201 53
Edmunds	311 60	994 42	454 96
Fall River	84 35	689 62	628 52
Faulk	.....	660 81	1,294 48
Grant	1,084 13	1,090 44	1,551 36
Hamlin	604 99	576 42	515 84
Hand	934 76	890 62	768 32
Hanson	467 22	484 94	575 72
Hughes	1,429 11	1,361 62	1,171 76
Hutchinson	490 58	594 06	900 78
Hyde	549 21	523 27	450 32
Jerauld	108 86	110 50	28 29
Kingsbury	1,552 62	1,637 55	1,320 77
Lake	495 22	567 02	378 54
Lawrence	973 55	955 46	1,895 81
Lincoln	1,465 89	1,599 67	1,002 17
Marshall	.....	552 55	227 85
McCook	1,338 19	1,329 27	1,253 08
McPherson	.....	.....	88 89
Meade	.....	.....	.....
Miner	1,300 15	1,102 25	1,007 11
Minnehaha	1,352 00	1,519 51	1,090 81
Moody	868 74	696 47	578 66
Pennington	.....	354 60	445 68
Potter	.....	.....	512 12
Roberts	765 52	790 76	1,210 58
Sanborn	913 58	798 36	444 32
Spink	3,050 62	3,991 85	2,894 36
Turner	1,920 62	1,899 58	1,431 02
Union	1,302 50	1,341 07	864 47
Yankton	1,324 97	1,362 99	848 37
Territory	19,376 97	22,072 16	20,114 57
Total	$58,252 61	$66,619 10	$55,999 71
Mileage	1,564 12	1,613 59	1,930 95

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TABLE XXV—CONTINUED.

Taxes Paid by Railroads, 1879 to 1897, Inclusive.

COUNTIES	1888	1889	1890
Aurora	$ 1,020 68	$ 694 46	$ 2,796 82
Beadle	2,613 60	2,610 98	5,856 42
Bon Homme	1,914 15	1,299 22	2,935 76
Brookings	1,635 34	1,815 17	5,357 21
Brown	5,857 30	4,676 98	9,779 77
Brule	1,236 02	835 96	2,765 47
Butte	.....	.....	.....
Clark	1,647 88	1,749 30	4,079 86
Clay	1,167 32	878 02	2,397 33
Codington	1,383 45	1,484 64	5,491 20
Custer	870 56	903 40	5,290 78
Davison	1,888 69	1,374 20	4,083 92
Day	3,134 10	1,885 28	4,854 30
Deuel	629 29	735 67	3,562 40
Douglas	562 72	379 18	998 77
Edmunds	2,455 29	2,129 64	3,757 02
Fall River	1,047 76	1,180 65	2,963 34
Faulk	1,979 98	1,892 58	5,111 52
Grant	3,096 81	1,722 00	8,311 38
Hamlin	850 09	919 32	2,748 62
Hand	754 12	762 92	3,347 55
Hughes	1,159 49	894 04	2,862 32
Hanson	1,136 20	1,162 78	4,376 72
Hutchinson	2,530 19	1,710 92	3,201 92
Hyde	437 12	448 14	2,810 20
Jerauld	152 70	132 44	439 98
Kingsbury	2,047 33	2,124 38	7,026 39
Lake	1,560 31	1,253 22	2,436 53
Lawrence	1,898 05	1,501 08	4,543 11
Lincoln	2,266 17	1,655 97	4,441 53
Marshall	1,216 29	1,069 44	3,260 63
McCook	1,613 92	1,474 54	5,413 77
McPherson	479 70	416 10	342 91
Meade	.....	740 06	2,489 91
Miner	1,659 47	1,381 00	3,572 99
Moody	2,023 15	2,265 92	8,711 45
Minnehaha	1,567 10	1,129 84	2,618 73
Pennington	742 96	771 02	2,561 97
Potter	497 12	518 72	1,461 02
Roberts	2,247 75	911 28	1,523 70
Sanborn	1,087 18	1,315 92	3,643 35
Spink	3,978 47	3,852 06	7,102 39
Turner	2,377 88	1,917 88	6,085 54
Union	1,637 49	1,253 28	4,863 63
Yankton	1,703 19	1,276 20	3,938 12
Territory	36,465 99	30,675 08	.....
Total	$ 108,230 37	$ 91,780 88	$ 176,218 25
Mileage	2,333 35	2,450 23	2,479 63

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TABLE XXV—CONTINUED.

Taxes Paid by Railroads, 1879 to 1897, Inclusive.

COUNTIES	1891	1892	1893
Aurora	$ 3,241 56	$ 2,768 86	$ 3,031 31
Beadle	8,066 56	9,225 67	9,589 84
Bon Homme	3,854 23	3,280 79	3,352 26
Brookings	5,906 55	5,577 44	5,601 06
Brown	13,376 53	12,244 19	11,706 68
Brule	3,417 13	3,389 84	3,558 95
Butte	455 84	553 08	569 32
Clark	4,361 57	4,402 72	5,065 91
Clay	2,852 37	2,394 27	3,078 45
Codington	6,697 77	6,748 42	6,335 25
Custer	9,215 50	9,932 02	9,097 82
Davison	5,044 89	4,896 82	5,636 25
Day	4,998 20	5,672 66	6,521 33
Deuel	3,223 46	3,315 47	3,792 82
Douglas	1,003 77	990 98	1,130 94
Edmunds	4,114 20	3,991 71	4,536 87
Fall River	9,017 71	9,248 17	8,667 43
Faulk	5,352 02	4,665 89	4,886 92
Grant	8,229 23	8,391 90	9,496 51
Hamlin	3,002 49	3.092 83	3,354 83
Hand	2,924 50	3,136 06	2,973 46
Hughes	3,806 82	3,553 60	3,253 80
Hanson	3,989 10	4,805 59	4,494 00
Hutchinson	3,139 21	3.237 69	3,701 65
Hyde	2,566 33	2.353 92	2,867 04
Jerauld	523 87	478 87	478 88
Kingsbury	7,337 44	7,226 53	7,650 06
Lake	2,988 05	3,474 24	+3,632 10
Lawrence	9,108 13	9,892 56	10,230 04
Lincoln	4,909 81	4,985 89	6,293 10
Marshall	3,912 69	3,582 14	3,594 82
McCook	6,297 47	6,704 94	8,396 01
McPherson	660 44	651 06	679 76
Meade	4,380 85	4,253 23	5,357 46
Miner	4,355 31	4,644 37	4.667 46
Moody	9,511 28	9,541 98	11,013 82
Minnehaha	3,127 85	3,285 73	3,282 52
Pennington	5,560 78	6,343 12	5,760 95
Potter	1,985 48	1,555 13	1,885 37
Roberts	1,725 29	2,177 58	2,582 19
Sanborn	4,289 22	4,069 74	4,260 09
Spink	10,279 96	8,612 28	10,950 71
Turner	5,493 67	4,865 46	5,739 56
Union	5,467 86	5,162 62	5,744 79
Yankton	4,401,11	3,586 11	3,980 84
Territory	.....	.....	.....
Total	$ 218,174 10	$ 216,964 17	$ 232,481 23
Mileage	2,656 31	2,703 71	2,691 05

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TABLE XXV—CONTINUED.

Taxes Paid by Railroads, 1879 to 1897, Inclusive.

COUNTIES	1894	1895	1896
Aurora	$ 2,969 12	$ 2,963 11	$ 2,598 74
Beadle	8,993 21	10,631 51	10,244 89
Bon Homme	2,140 22	3,512 78	3,730 21
Brookings	5,808 28	7,721 75	5,483 51
Brown	13,352 44	12,020 41	11,664 48
Brule	3,096 84	3,541 50	4,054 38
Butte	517 35	647 78	570 82
Clark	4,408 22	5,213 42	4,915 58
Clay	3,161 32	2,947 92	2,807 30
Codington	6,218 50	6,878 96	6,557 83
Custer	7,261 29	7,745 90	8,036 76
Davison	4,780 54	5,187,36	4,440 37
Day	6,060 33	6,284 19	6,545 52
Deuel	3,362 12	3,481 04	2,913 80
Douglas	980 04	1,120 72	1,013 46
Edmunds	4,481 51	4,744 93	5,053 08
Fall River	10,717 92	10,452 09	12,253 34
Faulk	3,938 92	4,333 22	4,396 51
Grant	8,976 09	9,201 32	9,128 24
Hamlin	3,302 75	3,641 78	3,521 28
Hand	3,163 12	3,609 65	3,762 75
Hanson	3,338 70	3,785 01	2,791 21
Hughes	5,284 94	5,705 74	6,383 56
Hutchinson	3,729 93	4,183 52	3,606 10
Hyde	3,078 22	2,906 19	2,693 88
Jerauld	655 48	734 18	642 04
Kingsbury	8,285 09	8,295 38	7,208 61
Lake	‡3,268 93	‖3,852 18	3,577 99
Lawrence	12,002 44	12,669 02	10,716 03
Lincoln	6,572 87	6,774 22	5,691 39
Marshall	3,206 10	4,054 40	4,010 37
McCook	6,588 10	7,320 78	6,790 40
McPherson	716 75	822 40	736 49
Meade	4,380 02	4,403 00	4,826 58
Miner	4 777 72	5,000 07	4,585 12
Minnehaha	10,465 67	13,114 29	12,294 68
Moody	2,598 60	2,735 40	2,538 41
Pennington	5,471 16	7,330 61	6,248 45
Potter	1,686 84	1,869 81	1,735 11
Roberts	3,631 57	3,744 33	4,379 13
Sanborn	4,327 24	4,250 52	4,367 20
Spink	9,370 63	11,095 44	9,978 64
Turner	6,889 49	7,621 75	7,768 61
Union	5,024 40	4,893 78	4,618 11
Yankton	6,522 55	7,386 70	7,185 73
Total	$229,563 57	$250,430 06	$239,366 69
Mileage	2,814 70	2,800 75	2,797 50

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TABLE XXV—CONTINUED.

Taxes Paid by Railroads, 1879 to 1897, Inclusive.

COUNTIES	1897
Aurora	$ 2,408 99
Beadle	10,707 82
Bon Homme	3,718 47
Brookings	5,923 76
Brown	11,958 36
Brule	4,430 38
Buffalo	.....
Butte	682 32
Campbell	.....
Charles Mix	.....
Clark	5,066 73
Clay	2,981 74
Codington	7,493 35
Custer	9,887 38
Davison	4,281 25
Day	6,642 60
Deuel	3,134 42
Douglas	839 60
Edmunds	5,005 53
Fall River	13,591 29
Faulk	a 5,043 27
Grant	7,648 60
Hamlin	3,634 55
Hand	4,081 75
Hanson	3,138 81
Hughes	5,678 20
Hutchinson	3,499 22
Hyde	2,917 15
Jerauld	715 01
Kingsbury	6,971 06
Lake	3,282 21
Lawrence	10,416 53
Lincoln	6,108 85
Lyman	.....
Marshall	4,507 74
McCook	6,501 99
McPherson	589 91
Meade	4,465 26
Miner	5,120 54
Minnehaha	13,187 50
Moody	2,690 36
Pennington	6,772 58
Potter	1,789 20
Roberts	4,573 64
Sanborn	5,069 95
Spink	10,766 29
Stanley	.....
Sully	.....
Turner	8,080 32
Union	5,369 27
Walworth	.....
Yankton	6,622 77
Total	a$247,996 53
Mileage	2,797 32

† $70.66 due and unpaid. ‡ $64.13 due and unpaid. ‖ $74.05 due and unpaid.
a includes $3,326.08 C. & N. W. unpaid tax.

*NOTE—The statement of 1879 to 1889 inclusive covers the period when the railroad companies paid taxes to the territorial treasurer upon gross earnings. Some of these lines operated in both of the present states of North and South Dakota and in some

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cases passed over unorganized counties. Inasmuch as we are compelled to take the reports of the territorial treasurers, which do not divide the taxes or mileage specifically between what is now North and South Dakota, we have made such divi ions and include the amounts so ascertained in a manner which we believe to be proper. The fact that but a small portion of the mileage was interstate permits us to claim that the exhibit herewith presented is approximately correct. Beginning with the year 1890, the tables include the taxes paid by railroad companies direct to the county treasurers upon assessments made by the state board of equalization. We are indebted to the auditor of each county and to the officers of the various railroad companies operating in the state for the information secured covering the period subsequent to 1889. The amounts are absolutely correct as certified to by the various auditors, and the mileage is compiled from the reports of the railroad companies filed in this office.

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TABLE XXVI.

Showing Assessment of South Dakota by Counties from 1879 to 1898, Inclusive.

COUNTIES	1879	1880	1881	1882	1883
Aurora	$	$	$	$ 198,906	$ 550,335
Beadle	.....	.....	86,461	356,258	1,071,493
Bon Homme	556,696	600,199	714,776	788,161	1,122,906
Brookings	150,445	260,013	563,649	926,105	936,186
Brown	.....	.....	109,393	651,129	2,265,920
Brule	.....	62,083	42,756	193,823	436,688
Buffalo	.....	.....	.....	.....	.....
Butte	.....	.....	.....	.....	.....
Campbell	.....	.....	.....	.....	.....
Charles Mix	.....	26,893	24,340	29,847	78,940
Clark	.....	.....	.....	110,041	415,911
Clay	733,672	722,280	720,777	861,793	1,106,683
Codington	88,133	211,922	511,115	849,494	1,368,791
Custer	38,434	102,340	333,509	502,916	379,066
Davison	11,987	62,821	76,250	413,136	919,531
Day	.....	.....	.....	124,528	280,215
Denel	123,105	439,956	.....	485,154	597,782
Douglas	.....	.....	.....	.....	199,440
Edmunds	.....	.....	.....	.....	.....
Fall River	.....	.....	.....	.....	.....
Faulk	.....	.....	.....	.....	.....
Grant	166,654	165,402	626,342	813,434	885,838
Hamlin	118,758	145,147	288,627	286,692	439,355
Hand	.....	.....	.....	.....	364,474
Hanson	33,304	61,135	123,610	372,411	583,024
Hughes	.....	.....	153,709	333,560	724,532
Hutchinson	* 251,102	* 338,987	483,506	638,985	881,837
Hyde	.....	.....	.....	.....	.....
Jerauld	.....	.....	.....	.....	.....
Kingsbury	.....	53,234	215,852	466,379	771,015
Lake	114,818	186,015	305,925	444,083	632,428
Lawrence	1,682,242	2,193,269	4,126,330	5,141,208	3,738,099
Lincoln	665,573	899,287	900,891	1,096,848	1,149,539
Lyman	.....	.....	.....	.....	.....
Marshall	.....	.....	.....	.....	.....
McCook	35,578	62,548	124,623	358,699	528,667
McPherson	.....	.....	.....	.....	.....
Meade	.....	.....	.....	.....	.....
Miner	.....	.....	41,214	164,762	264,396
Minnehaha	1,085,396	1,297,461	1,400,015	1,720,066	2,268,545
Moody	207,625	429,010	509,170	656 520	708,943
Pennington	109,221	189,440	563,912	527,226	521,903
Potter	.....	.....	.....	.....	.....
Roberts	.....	.....	.....	.....	.....
Sanborn	.....	.....	.....	.....	.....
Spink	.....	9,874	63,485	624,352	2,041,996
Stanley	.....	.....	.....	.....	.....
Sully	.....	.....	.....	.....	70,281
Turner	371,941	557,308	720,521	872,522	977,468
Union	726,714	816,229	775,368	848,932	1,024,257
Walworth	.....	.....	.....	.....	.....
Yankton	1,644,702	1,582,103	1,547,926	1,675,396	1,827,584
Delano	.....	.....	.....	.....	.....
Gregory	.....	.....	.....	.....	.....
Harding	.....	.....	.....	.....	.....
Jackson	.....	.....	.....	.....	.....
Nowlin	.....	.....	.....	.....	.....
Pratt	.....	.....	.....	.....	.....
Presho	.....	.....	.....	.....	.....
Pyatt	.....	.....	.....	.....	.....
Scobey	.....	.....	.....	.....	.....
Sterling	.....	.....	.....	.....	.....
Todd	.....	.....	.....	.....	.....
Ziebach	.....	.....	.....	.....	.....
Total	$8,916,100	$11,474,960	$16,153,052	$23,533,366	$32,134,068

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TABLE XXVI—CONTINUED.

Showing Assessment of South Dakota by Counties from 1879 to 1898, Inclusive.

COUNTIES	1884	1885	1886	1887	1888
Aurora	$ 786,140	$ 1,122,159	$ 1,537,320	$ 1,470,123	$ 1,380,053
Beadle	1,471,715	1,845,627	5,081,532	5,046,343	5,656,399
Bon Homme	1,289,062	1,569,755	1,977,359	2,167,426	2,183,122
Brookings	1,129,450	1,283,035	2,147,921	2,296,110	2,395,269
Brown	2,680,529	3,070,300	3,735,488	7,162,763	7,586,308
Brule	1,333,739	1,028,884	1,110,220	1,168,081	1,318,963
Buffalo	.....	107,693	144,630	164,046	200,439
Butte	543,915	437,120	463,171	425,515	461,370
Campbell	.....	112,212	224,995	344,877	425 431
Charles Mix	260,067	370,068	583,303	649,653	617,295
Clark	949,818	1,056,004	1,416,745	1,490,808	1,716,587
Clay	958,588	1,122,530	1,910,450	1,677,414	2,699,350
Codington	1,607,725	1,682,464	2,070,290	2,337,376	2,158,311
Custer	292,006	334,521	657,592	786,781	544,488
Davison	727,137	1,369,827	1,273,785	1,489,206	1,503,487
Day	632,563	569,727	763,372	864,019	982,041
Deuel	674,412	819,242	939,484	1,010,629	1,059,025
Douglas	357,048	595,659	581,731	647,419	1,026,592
Edmunds	386,190	693,370	1,041,843	1,365,452	1,450,452
Fall River	332,346	454,064	576,235	500,328	579,581
Faulk	446,364	624,545	786,795	873,006	1,196,202
Grant	998,953	1,083,596	1,307,745	1,334 898	1,351,617
Hamlin	739,518	867,461	966,124	966,571	933,878
Hand	1,379,006	1,556,490	1,924,787	1,868,170	1,759,272
Hanson	758,760	845,047	1,028,384	1,123,184	1,109,657
Hughes	1,662,579	1,454,358	1,540,990	1,476,647	1,419,721
Hutchinson	1,158,445	1,988,485	2,115,984	2,692,493	2,851,651
Hyde	259,745	487,392	717,868	637,667	792,199
Jerauld	516,340	511,367	591,665	631,592	664,219
Kingsbury	1,136,009	1,228,566	1,449,797	1,872,394	2,053,190
Lake	801,888	809,503	2,099,585	2,330,599	2,397,267
Lawrence	4,034,105	3,873,894	4,685,994	4,172,987	4,631,888
Lincoln	1,290,479	1,324,266	1,638,553	2,834,016	2,822,865
Lyman	.....	.....	.....	.....	.....
Marshall	.....	.....	612,507	792,794	774,778
McCook	653,994	784,088	1,518,831	1,361,405	1,418,495
McPherson	55,444	249,906	432,655	560,223	687,830
Meade	.....	.....	.....	.....	.....
Miner	615,337	893,070	1,072,782	1,182,677	1,265,363
Minnehaha	2,526,199	2,633,552	6,769,177	7,602,399	7,865,112
Moody	830,632	981,310	2,143,0 5	2,113,055	2,053,870
Pennington	1,001,621	927,989	2,265,840	2,230,910	2,205,351
Potter	160 570	342,481	623,828	691,621	785,744
Roberts	367,117	338,656	439,223	511,478	482,087
Sanborn	.....	1,025,099	1,018,194	1,060,712	1,240,178
Spink	2,890,416	3,043,622	3,392,471	3,263,850	3,920,953
Stanley	.....	.....	.....	.....	.....
Sully	608,111	772,028	976,278	1,065,099	1,097,371
Turner	1,267,129	1,579,553	1,454,579	1,700,109	1,912,682
Union	1,118,554	1,133,823	1,182,859	2,444,037	2,595,150
Walworth	520,356	377,109	489,148	463,028	499,107
Yankton	2,087,244	2,178,751	2,242,105	3,144,933	3,166,721
Delano	.....	.....	.....	.....	.....
Gregory	.....	.....	.....	.....	.....
Harding	.....	.....	.....	.....	.....
Jackson	.....	.....	.....	.....	.....
Nowlin	.....	.....	.....	.....	.....
Pratt	.....	.....	.....	.....	.....
Presho	.....	.....	.....	.....	.....
Pyatt	.....	.....	.....	.....	.....
Scobey	.....	.....	.....	.....	.....
Sterling	.....	.....	.....	.....	.....
Todd	.....	.....	.....	.....	.....
Ziebach	.....	.....	.....	.....	.....
Total	$ 46,297,369	$ 53,560,208	$ 75,725,289	$ 86,066,923	$ 91,988,981

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TABLE XXVI—CONTINUED.

Showing Assessment of South Dakota by Counties from 1879 to 1898, Inclusive.

COUNTIES	1889	1890	1891	1892
Aurora	$ 1,424,753	$ 1,702,606	$ 1,570,194	$ 1,726,994
Beadle	5,000,062	7,707,154	5,071,131	5,019,490
Bon Homme	2 356,258	3,169,575	3,046,120	3,079,935
Brookings	2,428,872	3,472,229	3,497,032	3,675,786
Brown	7,899,356	9,074,217	6,939,229	7,001,822
Brule	1,345,310	2,468,669	2,281,474	1,986,314
Buffalo	214,877	201,915	225,430	229,203
Butte	375,759	581,148	621,452	541,416
Campbell	449,128	570,309	700,924	726,483
Charles Mix	718,176	872,624	954,642	1,073,654
Clark	1,805,879	2,747,580	2,505,791	2,621,224
Clay	2,061,703	2,524,645	2,506,004	2,578,275
Codington	2,759,058	3,677,862	3,286,683	3,480,986
Custer	684,328	944,411	1,080,494	1,019,132
Davison	1,703,133	2,575,702	2,121,395	2,283,421
Day	1,301,072	2,388,657	2,523,136	2,792,662
Deuel	1,126,617	1,671,381	1,970,952	2,020,464
Douglas	1,086,354	1,275,670	1,141,573	1,323,226
Edmunds	1,430,413	1,912,145	1,880,520	1,856,701
Fall River	621,153	1,143,415	1,629,421	1,553,261
Faulk	1,522,777	1,811,499	1,657,029	1,679,020
Grant	1,354,425	2,370,416	2,231,809	2,143,749
Hamlin	998,418	1,487,047	1,571,611	1,668,973
Hand	1,868,023	2,126,713	2,624,078	2,758,116
Hanson	1,217,871	2,011,674	1,620,608	1,761,575
Hughes	1,946,256	4,322,841	7,478,328	4,087,799
Hutchinson	2,660,434	3,892,259	3,590,085	3,697,199
Hyde	848,120	973,745	894,715	846,362
Jerauld	757,512	871,015	970,712	1,036,155
Kingsbury	2,298 895	3,032,140	3,040,515	3,160,023
Lake	2,504,163	3,005,175	2,779,508	2,898,142
Lawrence	3,499,038	6,446,856	4,795,020	4,429,533
Lincoln	2,898,527	3,340,328	3,421,072	3,493,138
Lyman	.....	.....	33,780	.....
Marshall	1,000,708	1,657,013	1,574,995	1,595,598
McCook	1,556,689	2,445,693	2,264,538	2,389,558
McPherson	925,328	1,452,944	1,174,221	1,335,498
Meade	1,087,595	1,593,868	1,428,465	1,547,442
Miner	1,313,237	1,852,553	1,863,374	2,141,645
Minnehaha	10,308,606	14,167,334	11,425,091	10,372,136
Moody	2,001,115	2,550,808	2,249,860	2,467,363
Pennington	2,349,447	2,974,018	3,308,228	3,270,583
Potter	835,950	1,278,956	1,076,328	1,086 552
Roberts	458,668	756,344	717,798	823,459
Sanborn	1,265,563	1,675,421	1,789,211	1,856,661
Spink	3,803,408	5,309,496	4,224,432	4,737,258
Stanley	.....	172,823	197,348	273,180
Sully	1,135,997	1,148,458	1,292,953	1,338,134
Turner	2,033,280	3,504,868	3,704,278	4,001,648
Union	2,217,404	2,495,813	2,757,668	2,760,435
Walworth	543,803	523,626	639,862	634,298
Yankton	3,453,255	4,500,187	4,080,591	4,082,808
Delano	.....	.....	n7,000	.....
Gregory	.....	6,092	.....	c 24,458
Harding	.....	152,984	m 226,982	e 12,000
Jackson	.....	.....	.....	.....
Nowlin	.....	a 184,404	.....	b 145,640
Pratt	.....	.....	12,695	.....
Presho	.....	.....	11,717	.....
Pyatt	.....	.....	.....	.....
Scobey	.....	40,914	.....	.....
Sterling	.....	.....	.....	.....
Todd	.....	8,779	.....	.....
Ziebach	.....	.....	e 45,643	d 123,386
Total	$ 97,456,773	$ 136,827,018	$ 128,328,775	$ 127,389,992

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TABLE XVI—CONTINUED.

Showing Assessment of South Dakota by Counties from 1879 to 1898, Inclusive.

COUNTIES	1893	1894	1895	1896	1897
Aurora	$ 1,939,239	$ 1,935,412	$ 1,825,729	$ 1,769,597	$ 1,877,191
Beadle	4,990,026	4,206,179	3,662,541	3,531,287	3,582,124
Bon Homme	3,567,579	3,371,924	3,411,774	3,124,732	3,203,426
Brookings	3,713,792	3,553,843	3,498,113	3,541,047	3,399,508
Brown	7,438,551	6,505,122	6,450,051	6,441,776	6,488,717
Brule	2,173,861	2,092,304	2,046,181	2,045,880	2,044,637
Buffalo	261,596	283,598	281,420	280,937	285,602
Butte	509,934	498,742	618,456	585,429	509,843
Campbell	811,734	861,926	885,268	860,101	906,076
Charles Mix	1,046,760	1,107,457	1,068,977	1,107,075	1,140,263
Clark	2,811,838	2,853,976	2,414,794	2,394,265	2,351,507
Clay	2,777,594	2,689,933	2,679,805	2,746,280	2,796,173
Codington	3,972,414	3,551,028	3,356,158	3,221,071	3,145,923
Custer	984,979	855,650	859,473	892,308	891,523
Davison	2,485,053	2,423,035	2,239,502	2,220,948	2,287,062
Day	2,723,690	2,794,426	2,685,618	2,584,032	2,750,290
Deuel	2,018,597	1,927,953	1,957,675	1,960,911	1,990,439
Douglas	1,461,527	1,370,224	1,329,892	1,321,124	1,668,533
Edmunds	1,969,153	1,876,094	1,866,316	1,668,144	1,680,942
Fall River	2,383,924	1,613,586	1,333,373	1,403,994	1,521,334
Faulk	1,881,029	1,837,242	1,771,936	1,543,614	1,426,526
Grant	2,195,961	2,111,667	2,095,693	2,144,479	2,170,701
Hamlin	1,714,899	1,686,642	1,561,509	1,599,818	1,609,243
Hand	2,850,320	2,618,903	2,486,688	2,218,777	2,231,969
Hanson	1,942,324	1,844,150	1,841,446	1,828,681	1,852,250
Hughes	3,944,146	3,328,654	2,391,840	2,410,123	2,116,283
Hutchinson	4,385,532	4,004,084	3,878,045	3,699,786	3,878,259
Hyde	889,833	890,121	887,688	927,919	892,904
Jerauld	1,012,603	1,057,659	942,501	932,393	979,211
Kingsbury	3,427,123	3,182,195	2,895,412	2,886,313	2,869,290
Lake	3,057,787	2,897,179	2,688,660	2,629,512	2,635,230
Lawrence	4,488,085	4,106,371	3,769,630	4,395,504	4,539,332
Lincoln	3,783,280	3,711,271	3,746,141	3,669,137	3,850,076
Lyman	91,679	68,502	82,069	96,534	102,931
Marshall	1,570,498	1,618,349	1,367,349	1,408,537	1,484,378
McCook	2,649,921	2,555,826	2,542,746	2,404,966	2,451,418
McPherson	1,463,145	1,417,914	1,475,562	1,310,904	1,324,171
Meade	1,686,130	1,609,846	1,621,047	1,583,736	1,693,715
Miner	2,326,949	2,117,329	2,052,618	2,064,506	2,125,958
Minnehaha	10,588,448	9,927,047	9,057,578	7,781,765	7,223,224
Moody	2,805,684	2,751,946	2,680,241	2,662,783	2,702,165
Pennington	3,168,396	2,908,730	2,160,655	2,167,927	2,141,857
Potter	1,135,049	1,168,466	1,223,397	1,114,649	1,139,888
Roberts	1,012,293	968,372	987,130	1,019,495	1,102,761
Sanborn	2,054,143	1,920,984	1,797,721	1,710,271	1,847,858
Spink	5,313,650	4,736,107	4,433,399	4,644,696	4,612,272
Stanley	320,120	324,531	286,469	347,885	294,379
Sully	1,422,225	1,357,455	1,412,839	1,197,079	1,243,225
Turner	3,957,753	3,813,970	4,050,521	3,897,965	3,978,047
Union	2,987,845	2,910,635	2,888,650	2,967,963	2,653,318
Walworth	686,667	741,324	761,835	666,714	741,171
Yankton	4,383,508	4,206,985	4,154,637	4,025,217	3,958,646
Armstrong	.....	.....	.....	278,892	813
Delano	.....	b663,043	97,105	81,925	75,193
Choteau	.....	.....	.....	f769,687	.....
Gregory	k55,782	50,418	61,960	49,373	50,695
Harding	h452,895	.....	g459,862	.....	.....
Jackson	66,280	81,696	98,768	120,030	97,472
Nowlin	177,151	137,046	165,617	201,942	202,786
Pratt	.....	147,491	117,174	70,503	44,819
Presho	.....	64,052	69,301	100,639	74,560
Pyatt	73,751	45,656	1,957	.....	.....
Scobey	.....	.....	26,189	156,621	97,909
Sterling	53,244	41,273	70,245	63,590	81,567

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TABLE XXVI—CONTINUED.

Showing Assessment of South Dakota by Counties from 1879 to 1898, Inclusive.

COUNTIES	1893	1894	1895	1896	1897
Todd	.....	.....	969	.....	.....
Washington	.....	.....	.....	12,155	9,804
Ziebach	31,570	43,222	117,236	126,214	106,819
Unorg. Butte	.....	.....	.....	.....	939,225
Total	$136,032,840	$128,046,765	$121,751,151	$119,391,156	$120,175,431

a includ s all unorganized counties not named: b includes all attached to Butte in 1892; c includes Gregory and Todd; d includes Ziebach and Jackson: e is sleeping car assessment for 1892; f is unorganized counties not shown: g and h is unorganized to Butte; k includes Todd; l includes Jackson: m is unorganized not shown; n is sleeping car assessment 1891; * includes present Hutchinson, half then being Armstrong county.

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TABLE XXVI—CONTINUED.

Showing Assessment of South Dakota by Counties from 1879 to 1898, Inclusive.

COUNTIES	1898
Aurora	$ 1,881,345
Beadle	3,649,901
Bon Homme	3.116,526
Brookings	3,340,588
Brown	6,558,837
Brule	1,641.594
Buffalo	284,480
Butte	532,157
Campbell	952.368
Charles Mix	1,225,360
Clark	2,402,488
Clay	2,907.881
Codington	3,024.225
Custer	784,564
Davison	2,181,950
Day	2,911,965
Deuel	1,963,340
Douglas	1,464,887
Edmunds	1 489,941
Fall River	1,366,452
Faulk	1,375,319
Grant	2,192 496
Hamlin	1,635.696
Hand	1,983,017
Hanson	1,830,733
Hughes	1,955,892
Hutchinson	3,859,952
Hyde	798,725
Jerauld	1,004,453
Kingsbury	3 063.291
Lake	2.594.388
Lawrence	4,482.642
Lincoln	3.802,985
Lyman	134,675
Marshall	1,574,665
McCook	2,375,323
McPherson	1,480,933
Meade	1,545,256
Miner	2,117,298
Minnehaha	6.760,247
Moody	2,394,028
Pennington	2.228,245
Potter	1,106,478
Roberts	1,232.196
Sanborn	1,844,280
Spink	4,705,719
Stanley	304.617
Sully	1,115.661
Turner	3.925,813
Union	2.934,346
Walworth	758,116
Yankton	3,857.186
Unorgaized Butte	616.399
Delano	102 493
Gregory	82,621
Armstrong	12,075
Jackson	133,843
Nowlin	240,845
Pratt	92,121
Presho	109,844
Scobey	158,759
Sterling	115,423
Washington	8,206
Ziebach	252,347
Total	$ 118,580,496

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TABLE XXVII.

Financial Statement of Counties June 30, 1898.

COUNTIES	Cash in Treasury July 1, 1897	Cash Receipts (Except School Money Borro'd From the State)	Cash Disbursements (Except Loans of school Money)
Aurora	$ 13,684 86	$ 70,270 97	$ 73,854 15
Beadle	22,790 89	162,134 47	162,436 52
Bon Homme	19,927 71	127,093 21	121,001 47
Brookings	18,036 78	143,065 05	142,150 10
Brown	32,614 36	250,266 43	252,836 82
Brule	11,436 53	119,051 60	119,299 16
Buffalo	1,694 62	13,460 99	13,719 33
Butte	4,009 50	33,556 53	33,784 64
Campbell	4,515 60	60,816 67	58,227 32
Charles Mix	* 11,975 78	53,800 60	52,931 82
Clark	24,300 53	114,030 87	123,998 10
Clay	10,529 01	115,793 40	110,124 18
Codington	23,309 44	141,679 28	141,045 34
Custer	12 520 65	60,562 33	68,240 18
Davison	15,483 19	97,346 06	95,655 52
Day	18,317 91	130,739 21	128,420 79
Deuel	17,432 08	67,444 43	66,894 53
Douglas	14,009 66	72,429 60	72,728 53
Edmunds	9,730 37	77,526 39	74,434 07
Fall River	13,853 82	69,640 29	71,308 14
Faulk	12,151 64	74,606 97	74,126 07
Grant	20,814 16	117,700 71	119,993 76
Hamlin	9,687 86	64,332 90	66,571 68
Hand	11,101 33	107,039 36	107,340 67
Hanson	10,695 89	63,137 78	63,503 38
Hughes	15,256 33	72,770 11	74,256 69
Hutchinson	19,744 48	123,472 12	125,768 38
Hyde	6,513 19	43,781 32	39,975 61
Jerauld	5,942 99	53,006 37	52,207 01
Kingsbury	30.261 64	112,000 30	119,655 96
Lake	26,846 33	112,952 36	113,638 42
Lawrence	46,817 08	313,842 00	318,860 83
Lincoln	22,262 86	124,971 10	128,808 19
Lyman	990 22	7,052 79	6,271 79
Marshall	14,653 84	66,397 94	61,165 68
McCook	8,987 15	102,726 72	91,551 94
McPherson	13,022 57	66,155 28	62,456 67
Meade	27,625 34	82,659 28	98,076 87
Miner	16,195 53	82,639 04	81,744 17
Minnehaha	47,029 59	322,143 04	332,575 23
Moody	19,408 47	98,962 64	108,002 43
Pennington	24,250 98	139,505 82	141,224 78
Potter	12,504 83	61,343 12	57,662 77
Roberts	10,608 23	73,936 56	72,945 50
Sanborn	3,908 39	75,476 62	77,563 66
Spink	34,089 96	207,683 65	206,473 47
Stanley	1,888 37	15,724 12	14,529 28
Sully	7,586 02	57,287 33	53,747 86
Turner	† 34,291 08	178 205 90	170,294 09
Union	24,251 25	138,974 95	128,262 24
Walworth	2,275 81	35,731 40	35,577 26
Yankton	34 124 64	179,504 66	176,260 19
Armstrong	.....	39 70	30 21
Jackson	4 06	1,543 66	1,286 96
Nowlin	187 51	1,571 60	1,330 99
Sterling	23 02	747 66	728 12
Total	$ 876,175 93	$ 5,360,335 26	$ 5,367,559 52

* Includes Unorganized County of Gregory.

† Includes Permanent School Fund.

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TABLE XXVII—CONTINUED.

Financial Statement of Counties June 30, 1898.

COUNTIES	Cash in Treasury June 30, 1898	COUNTY AUDITOR	
		Salary	Clerk Hire
Aurora	$ 10,101 68	$ 1,157 76	$ .....
Beadle	22,488 84	1,200 00	852 27
Bon Homme	26,019 45	1,200 00	600 00
Brookings	18,951 73	1,300 00	600 00
Brown	30,043 97	1,200 00	1,578 85
Brule	11,188 97	1,176 00	.....
Buffalo	1,436 28	681 20	.....
Butte	3,781 39	1,138 50	.....
Campbell	7,104 95	1,070 78	50 00
Charles Mix	12,844 50	1,131 36	.....
Clark	14,333 30	1,200 00	540 00
Clay	16,198 23	1,200 00	118 00
Codington	23,943 38	1,100 00	737 33
Custer	4,842 80	915 57	60 00
Davison	17,173 73	1,168 73	.....
Day	20,636 33	1,180 00	723 25
Deuel	17,881 98	1,168 82	82 00
Douglas	13,710 73	1,186 80	100 00
Edmunds	12,822 69	1,156 80	.....
Fall River	12,185 97	1,285 00	193 00
Faulk	12,632 54	1,152 00	.....
Grant	18,521 11	1,176 00	403 50
Hamlin	7,449 08	1,154 12	100 00
Hand	10,800 02	1,200 00	510 00
Hanson	10,330 29	1,163 00	.....
Hughes	13,769 75	1,186 40	780 00
Hutchinson	17,448 22	1,200 00	370 35
Hyde	10,318 90	1,078 32	.....
Jerauld	6,742 35	1,083 36	.....
Kingsbury	22,605 98	1,200 00	277 50
Lake	26,160 27	1,200 00	197 50
Lawrence	41,798 25	1,200 00	2,450 00
Lincoln	18,425 77	1,200 00	660 00
Lyman	1,771 22	500 00	.....
Marshall	19,886 10	1,200 00	80 00
McCook	20,161 93	1,100 00	200 00
McPherson	16,721 18	1,177 74	105 00
Meade	12,207 75	1,164 48	.....
Miner	17,090 40	1,200 00	.....
Minnehaha	36,597 40	1,500 00	2,019 42
Moody	10,368 68	1,200 00	305 00
Pennington	22,532 02	1,200 00	1,201 90
Potter	16,185 18	1,055 66	.....
Roberts	11,599 29	1,040 30	375 00
Sanborn	1,821 35	1,161 51	.....
Spink	35,300 14	1,200 00	718 00
Stanley	3,083 21	730 47	.....
Sully	11,125 49	* 1,204 30	.....
Turner	† 42,202 89	1,200 00	432 94
Union	34,963 96	1,100 00	236 00
Walworth	2,429 95	936 35	.....
Yankton	37,369 11	1,200 00	495 00
Armstrong	9 49	85 47	.....
Jackson	260 76	516 00	.....
Nowlin	428 12	583 64	.....
Sterling	42 56	300 24	.....
Total	$ 868,951 67	$ 60,566 68	$ 18,151 81

* 13 Months.

† Includes Permanent School Fund.

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TABLE XXVII—CONTINUED.

Financial Statement of Counties June 30, 1898.

Counties	County Treasurer		Register of Deeds	
	Salary	Clerk Hire	Salary	Cle5k Hire
Aurora	$ 1,500 00	.....	$ 989 80	.....
Beadle	1,500 00	$ 1,479 60	1,500 00	$ 382 85
Bon Homme	1,500 00	600 00	1,259 45	.....
Brookings	1,500 00	525 00	1,500 00	555 00
Brown	2,000 00	1,887 67	2,000 00	816 52
Brule	1,500 00	.....	1,031 80	.....
Buffalo	515 15	.....	196 60	.....
Butte	1,235 61	.....	307 90	.....
Campbell	1,500 00	420 00	1 247 70	.....
Charles Mix	1,693 16	.....	906 30	.....
Clark	1,500 00	319 45	1,406 25	88 00
Clay	1,500 00	108 00	1,048 20	.....
Codington	1,416 66	990 50	1,320 21	250 00
Custer	1,500 00	98 38	1,339 15	.....
Davison	1,500 00	.....	1,165 70	.....
Day	1,375 00	879 17	1,554 05	742 30
Deuel	1,500 00	.....	1,231 70	.....
Douglas	1,500 00	400 00	1,354 75	.....
Edmunds	1,500 00	300 00	1,167 90	.....
Fall River	1,500 00	391 50	775 35	.....
Faulk	1,500 00	284 50	997 70	.....
Grant	1,500 00	504 46	1,500 00	525 45
Hamlin	1,500 00	50 50	1,404 00	.....
Hand	1,500 00	660 00	1,470 85	91 60
Hanson	1,500 00	.....	1,063 85	.....
Hughes	1,500 00	805 00	627 30	.....
Hutchinson	1,500 00	560 00	1,408 40	43 10
Hyde	1,500 00	.....	504 80	.....
Jerauld	1,500 00	.....	750 40	.....
Kingsbury	1,500 00	270 00	1,500 00	274 00
Lake	1,500 00	.....	1,500 00	.....
Lawrence	2,000 00	2,543 50	2,000 00	3,825 00
Lincoln	1,500 00	660 00	1,386 00	237 00
Lyman	275 30	.....	96 50	.....
Marshall	1,500 00	320 00	1,230 75	.....
McCook	1,500 00	225 00	1,360 15	.....
McPherson	1,463 51	297 50	1,045 17	561 93
Meade	1,500 00	720 00	1,025 20	.....
Miner	1,500 00	.....	1,298 25	.....
Minnehaha	1,999 95	2,351 52	1,999 95	1,661 55
Moody	1,500 00	.....	1,500 00	.....
Pennington	1,500 00	1,245 30	1,500 00	824 00
Potter	1,500 00	.....	1,008 20	.....
Roberts	1,500 00	535 37	1,622 60	121 00
Sanborn	1,500 00	.....	1,011 02	.....
Spink	1,500 00	850 00	1,507 45	600 00
Stanley	546 94	.....	98 55	.....
Sully	1,500 00	.....	690 70	.....
Turner	1,500 00	411 55	1,500 00	280 10
Union	1,375 00	275 00	1,375 95	.....
Walworth	1,500 00	.....	1,406 78	.....
Yankton	1,500 00	495 00	1,227 94	26 00
Armstrong	1 59	.....	.....	.....
Jackson	61 74	.....	.....	.....
Nowlin	62 85	.....	.....	.....
Sterling	29 91	.....	.....	.....
Total	$76,052 37	$22,463 47	$61,921 27	$11,905 40

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TABLE XXVII—CONTINUED.

Financial Statement of Counties June 30, 1898.

COUNTIES	CO. JUDGE Salary	SHERIFF Salary &c.	CLERK OF COURTS Salary &c.
Aurora	$ 400 00	$ 472 61	$ 444 90
Beadle	399 96	1,072 78	670 70
Bon Homme	503 00	1,522 45	169 85
Brookings	500 00	1,352 35	437 46
Brown	625 50	2,540 43	1,084 55
Brule	300 00	1,400 50	502 50
Buffalo	200 00	6 20	.....
Butte	200 00	4,011 88	294 55
Campbell	200 00	542 45	101 00
Charles Mix	300 00	1,564 46	84 90
Clark	399 96	1,387 78	574 45
Clay	500 00	943 75	412 25
Codington	333 34	1,716 75	443 60
Custer	300 00	2,711 49	508 30
Davison	275 00	1,485 95	140 90
Day	505 81	2,079 45	328 80
Deuel	300 00	865 56	.....
Douglas	200 00	540 05	.....
Edmunds	200 00	663 25	90 70
Fall River	300 00	3,168 30	188 10
Faulk	204 50	458 15	79 14
Grant	500 00	1,142 71	317 30
Hamlin	300 00	367 35	59 55
Hand	300 00	1,323 70	358 64
Hanson	300 00	1,732 36	216 60
Hughes	243 50	1,452 17	465 10
Hutchinson	500 00	780 55	304 75
Hyde	200 00	126 00	64 80
Jerauld	200 00	370 80	146 35
Kingsbury	500 00	1,967 80	309 95
Lake	a 483 70	1,040 09	165 00
Lawrence	2,000 00	7,724 70	866 05
Lincoln	500 00	695 95	.....
Lyman	200 00	629 25	192 00
Marshall	300 00	1,479 85	309 20
McCook	400 00	397 15	223 55
McPherson	250 00	350 45	669 60
Meade	275 00	2,098 29	.....
Miner	320 35	510 65	324 75
Minnehaha	1,999 95	3,173 24	758 20
Moody	400 00	2,749 96	398 04
Pennington	400 00	2,259 75	475 70
Potter	400 00	384 10	65 15
Roberts	500 00	1,856 00	303 75
Sanborn	300 00	616 55	125 30
Spink	500 00	2,239 97	691 55
Stanley	200 00	350 35	177 20
Sully	b 227 00	474 60	52 75
Turner	604 00	1,274 26	213 40
Union	500 00	1,228 28	1,108 84
Walworth	200 00	288 75	435 00
Yankton	500 00	2,176 33	369 13
Armstrong	.....	65 40	.....
Jackson	.....	.....	.....
Nowlin	.....	.....	.....
Sterling	.....	.....	.....
Total	$21,650 57	$73,833 95	$16,723 85

a—Includes office rent, fuel and lights.

b—13½ months

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TABLE XXVII—CONTINUED.

Financial Statement of Counties June 30, 1898.

COUNTIES	SUPT. OF SCHOOLS Salary &c.	STATE'S ATTORNEY Salary &c.	Relief of Poor
Aurora	$ 652 10	$ 400 00	$ 375 31
Beadle	1,106 51	799 98	852 32
Bon Homme	1,164 00	624 40	859 88
Brookings	1.303 84	650 00	548 65
Brown	1,599 50	1,200 00	7,319 23
Brule	832 00	400 00	1,239 00
Buffalo	230 30	400 00	10 00
Butte	400 00	617 40	307 85
Campbell	577 52	448 00	638 90
Charles Mix	738 36	400 00	918 49
Clark	966 48	600 00	1,527 05
Clay	1,194 00	500 00	843 08
Codington	908 35	916 64	2,292 38
Custer	647 27	8 9 25	555 05
Davison	760 25	557 01	1,055 27
Day	1,187 52	900 00	4,149 97
Deuel	873 33	546 64	1,365 43
Douglas	709 56	500 00	712 58
Edmunds	814 80	500 00	321 84
Fall River	780 00	1,000 00	1,120 95
Faulk	732 00	610 20	1,094 24
Grant	1,044 14	900 00	1,927 84
Hamlin	787 89	400 00	1,280 06
Hand	799 32	600 00	681 86
Hanson	810 00	400 00	1,011 33
Hughes	824 16	700 00	1,526 91
Hutchinson	1,153 81	603 40	2,530 86
Hyde	529 30	400 00	302 14
Jerauld	467 80	400 00	562 07
Kingsbury	1,104 00	500 00	1,258 93
Lake	1,089 00	a 708 40	1,624 52
Lawrence	1,500 00	c 2,478 95	5,868 12
Lincoln	1,390 97	780 00	2,448 55
Lyman	231 84	400 00	97 15
Marshall	867 44	700 00	1,042 64
McCook	1,022 46	458 28	1,022 98
McPherson	767 64	600 00	605 01
Meade	900 32	690 00	1,837 70
Miner	840 00	600 00	1,231 21
Minnehaha	1,735 00	1,200 00	4,050 79
Moody	1,040 40	400 00	2,025 87
Pennington	1,053 90	2,327 82	2,220 56
Potter	638 88	450 00	417 41
Roberts	1,137 69	825 00	1,605 67
Sanborn	757 28	400 00	683 43
Spink	1,287 25	1,336 51	3,725 02
Stanley	200 00	700 00	66 85
Sully	573 58	400 00	327 81
Turner	1,364 84	920 16	2,514 40
Union	1,305 90	738 80	1,934 64
Walworth	479 82	400 00	489 88
Yankton	1,359 00	600 00	2,313 35
Armstrong	.....	.....	.....
Jackson	.....	.....	.....
Nowlin	.....	.....	.....
Sterling	.....	.....	.....
Total	$ 47,236 32	$ 36,466 84	$ 77,322 97

a—Includes office rent, fuel aud lights.

c—Includes compensation of attorney by order of court.

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TABLE XXVII—CONTINUED.

Financial Statement of Counties June 30, 1898.

COUNTIES	Printing & Advertising	Building & Repairing Bridges	Wolf Bounty
Aurora	$ 970 03	$ 641 35	$ 96 00
Beadle	954 85	3,413 73	90 50
Bon Homme	1,019 76	10,134 59	265 50
Brookings	765 45	1,036 24	219 00
Brown	892 46	5,396 96	663 00
Brule	1,437 57	344 65	366 00
Buffalo	189 64	269 92	105 00
Butte	300 66	1,081 35	303 00
Campbell	668 38	3,323 24	111 50
Charles Mix	699 85	699 24	486 00
Clark	568 55	.....	273 00
Clay	654 83	6,660 51	142 50
Codington	a 3,508 58	9,734 33	118 50
Custer	868 56	262 69	352 50
Davison	875 75	2,951 35	112 00
Day	856 97	.....	316 50
Deuel	490 70	1,430 54	83 00
Douglas	565 76	876 26	.....
Edmunds	1,117 50	.....	219 00
Fall River	1,178 48	188 60	.....
Faulk	743 96	3,343 62	162 50
Grant	976 75	.....	76 50
Hamlin	583 33	3,252 00	33 00
Hand	795 07	363 99	352 50
Hanson	918 32	3,853 02	.....
Hughes	1,681 79	2,526 88	262 50
Hutchinson	629 05	12 738 04	120 00
Hyde	605 75	268 00	199 50
Jerauld	512 60	1,315 51	103 50
Kingsbury	1,228 90	2,565 80	217 50
Lake	964 97	914 97	45 00
Lawrence	835 51	.....	.....
Lincoln	671 36	6,307 76	86 00
Lyman	385 16	129 98	399 00
Marshall	947 61	.....	519 00
McCook	725 50	1,298 35	64 50
McPherson	832 36	1,105 12	1,42 00
Meade	727 11	736 57	531 00
Miner	857 94	1,980 00	230 50
Minnehaha	1,442 37	22,977 09	87 00
Moody	1,168 80	3,530 28	135 50
Pennington	824 13	1,596 35	15 00
Potter	838 02	661 61	415 50
Roberts	1,130 15	416 79	100 50
Sanborn	499 24	3,495 32	102 00
Spink	b 3,027 47	20,830 11	269 50
Stanley	515 79	1,710 27	20 00
Sully	316 85	4 50	339 50
Turner	820 33	6,062 56	114 00
Union	1,304 63	8,864 54	201 00
Walworth	322 03	350 00	256 50
Yankton	1,958 03	2,481 17	188 00
Armstrong	.....	.....	.....
Jackson	.....	.....	.....
Nowlin	.....	.....	.....
Sterling	.....	.....	.....
Total	$ 48 375 21	$ 165,075 75	$ 10,106 00

a Includes Books and Stationery.

b Includes Office Supplies,

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TABLE XXVII.—CONTINUED.

Financial Statement of Counties June 30, 1898.

COUNTIES	School Books	Perman't School Fund	
		Borrowed from State	Loaned in County
Aurora	$	$ 5,730 00	$ 5,730 00
Beadle	102 75	3,000 00	3,000 00
Bon Homme	.....	3,750 00	1,100 00
Brookings	3,015 11	4,225 00	5,340 00
Brown	1,500 00	.....	.....
Brule	325 79	3,720 00	4,435 00
Buffalo	102 21	.....	175 00
Butte	427 00	785 00	785 00
Campbell	570 03	4,150 00	4,150 00
Charles Mix	969 80	640 00	640 00
Clark	.....	5,025 00	6,170 00
Clay	1,584 33	2,895 00	2,895 00
Codington	.....	7,537 80	5,105 00
Custer	476 16	600 00	550 00
Davison	992 36	1,976 00	5,935 00
Day	2,330 91	10,135 00	10,165 00
Deuel	757 21	.....	.....
Douglas	1,038 07	5,980 00	5,600 00
Edmunds	1,037 03	1,450 00	2,200 00
Fall River	351 94	2,080 00	2,080 00
Faulk	.....	2,650 00	2,650 00
Grant	668 34	1,920 00	1,920 00
Hamlin	917 20	3,115 00	2,980 00
Hand	1,667 16	.....	.....
Hanson	.....	1,390 00	1,340 00
Hughes	628 63	.....	.....
Hutchinson	1,398 94	13,505 00	9,281 75
Hyde	.....	832 00	832 00
Jerauld	136 97	2,225 00	1,952 32
Kingsbury	3,075 00	7,620 00	6,035 00
Lake	1,419 48	3,830 00	4,005 00
Lawrence	.....	2,120 00	2,120 00
Lincoln	.....	2,100 00	2,100 00
Lyman	233 06	1,175 00	1,175 00
Marshall	838 93	4,095 00	2,295 00
McCook	.....	2,750 00	2,750 00
McPherson	740 29	.....	.....
Meade	470 18	3,230 00	1,850 00
Miner	.....	6,147 00	10,352 00
Minnehaha	1,124 92	8,500 00	9,480 00
Moody	1,462 89	4,200 00	3,200 00
Pennington	674 36	2,960 00	2,960 01
Potter	349 49	3,770 00	2,500 00
Roberts	.....	2,220 00	2,220 00
Sanborn	911 97	2,260 00	4,395 00
Spink	1,763 50	6,411 00	9,780 00
Stanley	225 98	.....	.....
Sully	24 01	1,500 00	1,500 00
Turner	.....	5,800 00	5,800 00
Union	1,703 37	4,090 00	4,155 00
Walworth	506 12	200 00	200 00
Yankton	496 68	1,450 00	3,650 00
Armstrong	.....	.....	.....
Jackson	.....	.....	.....
Nowlin	.....	.....	.....
Sterling	.....	.....	.....
Total	$36,967 99	$165,743 80	$169,533 07

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TABLE XXVII—CONTINUED.

Financial Statement of Counties June 30, 1898

COUNTIES	Unpaid Taxes Due for All Years	Outstanding Warrants July 1, 1898	Outstanding Bonds July 1, 1898
Aurora	$ 46,076 66	$	$ 4,000 00
Beadle	12,809 12	3,549 19	50,000 00
Bon Homme	34,912 17	124 13	52,400 00
Brookings	a 43,640 21	473 90	7,000 00
Brown	135,593 72	588 08	.....
Brule	39,127 05	27,051 88	.....
Buffalo	2,017 97	2,333 15	3,000 00
Butte	44,543 36	24,130 89	14,848 92
Campbell	14,289 75	8,925 62	28,500 00
Charles Mix	25,148 38	.....	.....
Clark	a 32,257 25	14,665 57	3,500 00
Clay	26,782 50	.....	22,000 00
Codington	53,767 36	19,056 38	35,000 00
Custer	80,377 17	103,169 86	71,019 00
Davison	f 6,710 50	d 318 97	51,500 00
Day	63,781 66	15,400 10	15,000 00
Deuel	18,937 58	.....	9,000 00
Douglas	36,567 84	25,368 30	19,000 00
Edmunds	b25,449 73	330 74	31,000 00
Fall River	124,278 76	121,096 52	40,000 00
Faulk	58,526 59	18,415 45	.....
Grant	f 5,261 97	.....	94,000 00
Hamlin	19,333 39	e 4,743 05	.....
Hand	f 6,664 73	10,164 72	.....
Hanson	6,695 41	8,132 20	20,000 00
Hughes	a 217,461 51	24,720 00	167,000 00
Hutchinson	22,911 27	596 54	101 97
Hyde	38,652 52	10,974 78	23,000 00
Jerauld	37,414 43	8,330 88	.....
Kingsbury	6,233 64	.....	.....
Lake	46,469 99	d 164 10	30,000 00
Lawrence	304,294 12	.....	323,434 19
Lincoln	34,261 31	.....	.....
Lyman	7,063 55	30,233 85	.....
Marshall	b28,896 70	31,872 65	34,500 00
McCook	41,681 24	1,257 85	20,000 00
McPherson	30,986 71	.....	.....
Meade	165,559 93	68,639 41	132,000 00
Miner	29,179 69	.....	10,000 00
Minnehaha	113,907 39	d 480 52	89,360 00
Moody	26,999 00	.....	.....
Pennington	c 338,734 45	151,008 35	57,850 00
Potter	37,843 21	4,462 91	10,000 00
Roberts	40,936 60	19,615 42	32,000 00
Sanborn	54,938 33	14,965 43	.....
Spink	a 83,227 33	6,708 45	.....
Stanley	31,778 41	45,084 44	.....
Sully	a 28,851 53	.....	10,000 00
Turner	35,550 10	.....	20,000 00
Union	a 43,766 08	1,127 47	15,000 00
Walworth	18,713 55	4,387 21	10 000 00
Yankton	45,807 44	1,569 94	304,100 00
Armstrong	616 89	1,119 95	.....
Jackson	2,197 57	2,630 95	.....
Nowlin	3,406 28	2,709 77	.....
Sterling	1,790 66	1,450 39	.....
Total	$2,883,882 51	$842,149 96	$1,859,114 08

a Partly estimated. b State and county only. c Including unorganized county of Ziebach. d In hands of county auditor. e Bridge and poor. f State tax only; county tax unknown.

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In a recent opinion, that of B. F. Campbell v. Minnehaha National Bank, rendered July 6, 1898, the Supreme Court has held that the classification of personal property upon which the State Board of Assessment and Equalization has equalized the valuations of said property between the different counties in past years, was not the classification required by law. Tables I to XVII, inclusive, (pages 170 to 194 inclusive preceding) show the valuations of the different classes of property in harmony with the above decision. The following tables show the valuation of the different classes of property according to the classification acted upon by the Board prior to the year 1898, the valuations being those returned to the State Board as equalized by the County Board, and are inserted for the purpose of enabling comparison to be made, if desired, with the valuations of the same classes of property in former years.

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TABLE XXVIII.

Assessment of Counties as Equalized by County Boards, July 1898.

Horses.

Counties	Over Six Months and Under Three Yrs. Old		Three Years Old and Over	
	No.	Value	No.	Value
Aurora	708	$ 4,505	3,172	$ 31,371
Beadle	1,615	17,947	5,673	104,814
Bon Homme	1,172	15,050	4,634	122,435
Brookings	1,309	12,408	7,417	162,9-8
Brown	2,837	29,127	10,129	200,454
Brule	1,163	8,141	3,654	43,848
Buffalo	264	2,101	622	6,923
Butte	789	4,825	1,868	37,859
Campbell	1,286	9,699	3,766	54,880
Charles Mix	2,582	18,267	4,677	68,211
Clark	1,691	13,372	5 572	95,825
Clay	974	6,004	5,580	87 524
Codington	1,008	8,055	5,232	78,467
Custer	1,335	6,638	3,285	37,111
Davison	633	4 472	3,845	50,311
Day	2,545	25,585	7,362	139,521
Deuel	934	8,126	4.320	81,795
Douglas	782	5,305	2,814	32,038
Edmunds	1 037	8,512	3,378	49,552
Fall River	976	6,513	4,281	39,730
Faulk	897	8,086	2,918	46,817
Grant	1,291	10,347	5,941	108,650
Hamlin	1,021	8,168	4.678	80,110
Hand	1,594	6,874	4,617	41,800
Hanson	828	5,796	3,623	55,155
Hughes	1,598	9,275	1,471	17 774
Hutchinson	1,925	17,960	7,715	148,895
Hyde	569	4,309	1,135	14,036
Jerauld	1,008	9,685	2,112	42,392
Kingsbury	1,860	14,958	6,208	124,751
Lake	1,185	10,757	5,483	109,979
Lawrence	664	8,854	2,342	39,912
Lincoln	1,529	11,514	6,938	110,330
Lyman	773	5,040	736	8,753
Marshall	1,084	9,578	4,660	87,847
McCook	965	6,529	5,701	62,746
McPherson	2.037	18,837	3,776	72,130
Meade	2,034	16,772	4,971	65,969
Miner	1,252	15,378	4,159	91,297
Minnehaha	1,644	13,209	10,253	164,087
Moody	897	8,543	5,436	88,671
Pennington	1,319	9,770	3,876	64,117
Potter	1,078	7,620	3,018	45,701
Roberts	1,806	16,680	7,460	147.333
Sanborn	896	5,860	3,721	47,153
Spink	2,570	23,214	9,056	146,891
Stanley	2.120	24,453	387	82,14
Sully	1,192	10,363	2,673	45,385
Turner	1,367	12,371	8,149	120,367
Union	1,731	9,761	5,756	70,416
Walworth	917	7,632	3,406	57.015
Yankton	844	5,375	5,765	78,365
Unorg. Butte	934	10,780	2,261	52,771
Delano	101	1,040	459	6,076
Gregory	443	2,694	1,032	15,435
Armstrong	35	384	18	388
Jackson	1,563	18,756	18	900
Nowlin	3,200	38,334	60	2,488
Pratt	405	3,600	723	8,027

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TABLE XVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July 1898.

Horses—Continued.

COUNTIES	Over Six Months and Under Three Yrs. Old		Three Years Old and Over	
	No.	Value	No.	Value
Presho	488	$ 3,510	786	$ 8,786
Scobey	126	1,095	584	7,685
Sterling	643	7,626	88	2,000
Washington	60	420	166	1,992
Ziebach	509	3,521	1,248	16,861
Total	76,642	$659,980	246,864	$4,062,124

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Board, July 1898.

Cattle.

COUNTIES	Over Six Months and Under Two Years Old		Cows Two Years Old and Over	
	No.	Value	No.	Value
Aurora	5,739	$ 17,148	4,481	$ 36,099
Beadle	10,215	83,737	7,489	100 243
Bon Homme	5,944	40,017	7,128	71,640
Brookings	3,379	18,964	5,511	72,013
Brown	6,333	32,657	7,630	76,767
Brule	9,611	76,888	6,160	67,760
Buffalo	1,373	12,338	1,373	15,545
Butte	2,233	33,453	2,547	58,134
Campbell	2,805	17,333	4,199	46,279
Charles Mix	6,282	41,092	4,872	48,959
Clark	4,842	32,134	4,669	56,603
Clay	6,857	27,145	6,312	62,887
Codington	2,449	17,139	3,627	36,244
Custer	4 156	49,899	4,308	86,213
Davison	4,429	22,270	3,968	40 284
Day	4,902	34,694	6,215	60,407
Deuel	2,204	11,377	3,237	32,150
Douglas	3,241	16,275	3,915	39,150
Edmunds	3,568	21,310	3,798	38,150
Fall River	2,790	31,240	3,354	61,126
Faulk	4,167	33,358	3,691	44,366
Grant	2,760	15,180	4,839	49,598
Hamlin	2,224	12,788	3,079	33,869
Hand	9,452	35,318	6,595	48,715
Hanson	5,885	35,310	3,414	40,968
Hughes	8,475	62,654	2,992	40,187
Hutchinson	9,617	62,330	9,915	109,305
Hyde	8,439	43,589	2,439	20,843
Jerauld	5,294	34,720	3,062	30,560
Kingsbury	3,902	27,723	6,237	74,877
Lake	3,063	21,600	4,549	65,699
Lawrence	2,198	20,046	1,410	26,015
Lincoln	6,432	45,432	7,104	70,980
Lyman	3,721	25,686	1,635	20,747
Marshall	4,157	25,013	3,420	37,877
McCook	3,930	19,342	4,743	42,501
McPherson	3,902	21,170	5,058	61,325
Meade	4,335	43,836	7,925	117,723
Miner	4,413	45,091	4,421	61,058
Minnehaha	6,012	30,535	9,898	99,288
Moody	3,108	19,649	4,917	65,018
Pennington	2,355	35,288	4,356	105,080
Potter	2,048	12,970	2,445	25,683
Roberts	4,058	28,949	4,815	52,796
Sanborn	4,360	23,134	4,622	50,553
Spink	7,374	44,782	7,710	82,219
Stanley	2,185	22,445	3,543	53,142
Sully	6,640	47,842	4,559	43,956
Turner	6,739	38,054	7,926	90,841
Union	7,019	21,158	7,153	42,995
Walworth	2,350	17,890	3,277	45,567
Yankton	6,846	30,950	6,741	53,433
Unorganized Butte	5,026	104,669	3,317	115,490
Delano	492	5,535	5,237	78,580
Gregory	1,032	5,914	1,190	11,940
Armstrong	380	4,410	255	3,825
Jackson	554	5,706	4,209	63,135
Nowlin	1,043	11,850	9,127	136,905
Pratt	1,872	14,776	1,234	14,748

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July 1898.

Cattle—Continued.

COUNTIES	Over Six Months and Under Two Years Old		Cows Two Years Old and Over	
	No.	Value	No.	Value
Presho	2,680	$ 22,131	1,597	$ 10,162
Scobey	8,094	120,980	737	11,205
Sterling	257	2,655	5,172	77,580
Washington	125	1,500	70	1,400
Ziebach	1,848	27,720	3,580	85,775
Total	274,305	$ 1,968,788	289,008	$ 3,525,182

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July, 1898.

COUNTIES	All Other Cattle Two Years Old and Over		Melodeons and Organs	
	No.	Value	No.	Value
Aurora	844	$ 8,258	108	$ 863
Beadle	1,707	25,163	158	1,841
Bon Homme	2,162	25,790	159	2,055
Brookings	426	4,252	*370	3,889
Brown	695	8,255	*329	3,454
Brule	1,806	25,284	96	798
Buffalo	528	5,900	17	156
Butte	3,393	53,602	8	230
Campbell	573	6,286	34	411
Charles Mix	1,928	28,718	105	779
Clark	748	8,927	150	1,427
Clay	4,541	43,255	223	1,905
Codington	212	2,121	221	3,247
Custer	923	23,075	24	463
Davison	453	4,522	210	2,894
Day	456	5,281	*169	1,778
Deuel	234	2,164	136	926
Douglas	649	6,485	75	892
Edmunds	354	5,158	*53	805
Fall River	3,842	63,768	72	919
Faulk	473	6,615	88	677
Grant	264	2,666	292	2,987
Hamlin	309	3,244	*189	1,983
Hand	3,333	27,804	136	1,094
Hanson	679	6,790	160	1,324
Hughes	939	14,498	*91	962
Hutchinson	2,198	22,760	246	3,060
Hyde	952	9,408	*20	208
Jerauld	1,077	13,258	73	690
Kingsbury	415	5,437	*225	2,361
Lake	337	3,351	233	2,460
Lawrence	1,585	23,873	88	1,435
Lincoln	2,808	33,692	365	3,816
Lyman	669	8,689	3	75
Marshall	327	3,276	78	830
McCook	758	6,738	223	1,706
McPherson	625	9,371	*97	1,019
Meade	861	19,347	50	593
Miner	491	8,910	148	1,818
Minnehaha	789	8,569	*439	4,609
Moody	511	5,084	170	1,463
Pennington	1,294	35,211	78	1,470
Potter	405	4,496	62	690
Roberts	293	3,026	182	1,718
Sanborn	1,129	13,189	115	934
Spink	1,159	13,941	316	3,420
Stanley	570	14,250	*38	400
Sully	1,483	21,567	48	348
Turner	1,682	18,540	*322	3,387
Union	2,074	16,436	258	2,266
Walworth	697	12,293	30	330
Yankton	2,243	19,670	*145	1,545
Unorgaized Butte	13,363	311,687	.....	.....
Delano	605	9,295	.....	.....
Gregory	619	10,070	8	55
Armstrong	.....	.....	.....	.....
Jackson	159	3,975	.....	.....
Nowlin	114	2,850	1	25
Pratt	642	8,948	1	5
Presho	568	8,756	5	50

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TABLE XXVIII—CONTINUED.

Assessment by Counties as Equalized by County Boards, July, 1898.

COUNTIES	All Other Cattle Two Years Old and Over		Melodeons and Organs	
	No.	Value	No.	Value
Scobey	394	$ 6,360	...	...
Sterling	234	5,850	...	...
Washington	35	875	...	...
Ziebach	3,109	92,025	...	...
Total	79,745	$ 1,232,954	$ 7,740	$ 81,545

* Estimated.

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards July, 1898.

Counties	Pianofortes		Household Furniture
	No.	Value	Value
Aurora	25	$ 676	$ 455
Beadle	123	4,050	6,020
Bon Homme	43	2,245	4,440
Brookings	*89	4,255	5,980
Brown	*213	10,235	61,842
Brule	36	835	11,753
Buffalo	.....	.....	2,478
Butte	9	420	1,300
Campbell	4	105	645
Charles Mix	10	525	1,277
Clark	32	820	2,895
Clay	69	3,046	11,005
Codington	123	6,840	11,295
Custer	25	1,140	5,905
Davison	111	8,040	23,935
Day	*48	2,299	21,430
Deuel	26	409	580
Douglas	19	765	4,672
Edmunds	*19	915	13,840
Fall River	45	2,560	14,985
Faulk	19	235	325
Grant	49	2,075	2,720
Hamlin	*18	860	481
Hand	40	1,065	2,130
Hanson	29	965	13,252
Hughes	*75	3,582	15,006
Hutchinson	16	615	49,425
Hyde	*4	190	3,050
Jerauld	12	322	335
Kingsbury	*76	3,595	4,190
Lake	74	3,590	7,905
Lawrence	257	18,555	98,560
Lincoln	81	3,213	36,368
Lyman	.....	.....	140
Marshall	41	1,261	11,576
McCook	36	1,000	1,720
McPherson	*13	625	6,528
Meade	50	2,525	10,764
Miner	21	865	12,770
Minnehaha	*293	14,087	43,145
Moody	34	1,695	22,173
Pennington	90	5,620	15,555
Potter	14	490	9,465
Roberts	27	690	1,366
Sanborn	29	1,083	12,683
Spink	93	4,800	37,086
Stanley	*29	1,405	4,630
Sully	6	130	.....
Turner	*54	2,595	30,073
Union	57	2,244	2,362
Walworth	7	143	250
Yankton	*126	6,030	18,770
Unorg. Butte	.....	.....	.....
Delano	.....	.....	.....
Gregory	.....	.....	50
Armstrong	.....	.....	.....
Jackson	.....	.....	.....
Nowlin	.....	.....	25
Pratt	.....	.....	155

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July 1898.

COUNTIES	Pianofortes		Household Furniture
	No.	Value	Value
Presho	1	20	385
Scobey	.....	.....	90
Sterling	.....	.....	50
Washington	.....	.....	.....
Ziebach	.....	.....	.....
Total	2,840	$136,290	$682,290

* Estimated.

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July 1898.

COUNTIES	Agricultural Tools Implements and Machinery	Gold and Silver Plate and Plated Ware	Watches Diamonds and Jewelry
	Value	Value	Value
Aurora	$ 7,146	$ 15	$ 70
Beadle	22,527	10	311
Bon Homme	32,250	220	555
Brookings	47,288	42	687
Brown	43,531	865	2,183
Brule	8,826	62	60
Buffalo	1,081	5	20
Butte	4,379	.....	.....
Campbell	23,260	.....	28
Charles Mix	12,190	.....	7
Clark	20,710	55	260
Clay	19 381	161	884
Codington	33,310	218	1,600
Custer	885	15	584
Davison	15,595	3,140	230
Day	31,224	545	566
Deuel	12,570	18	45
Douglas	6,963	20	10
Edmunds	10,018	96	115
Fall River	2,337	80	625
Faulk	9,407	15	197
Grant	27,375	.....	.....
Hamlin	22,752	25	181
Hand	10,501	280	261
Hanson	13,990	.....	680
Hughes	2,485	1,008	955
Hutchinson	55,935	55	350
Hyde	1,020	.....	.....
Jerauld	6,063	10	95
Kingsbury	19,669	260	940
Lake	22,811	10	218
Lawrence	5,820	301	725
Lincoln	30,590	.....	276
Lyman	1,096	.....	.....
Marshall	17,654	135	105
McCook	18,146	15	370
McPherson	29,368	115	847
Meade	8,954	25	148
Miner	13,906	.....	156
Minnehaha	29,051	1,096	4,125
Moody	24,005	.....	.....
Pennington	5,208	110	270
Potter	12,734	113	.....
Roberts	38,043	163	277
Sanborn	10,221	98	624
Spink	39,638	85	1,531
Stanley	1,180	60	162
Sully	6,241	.....	10
Turner	34,074	168	446
Union	23,661	.....	103
Walworth	14,919	.....	.....
Yankton	25,615	355	545
Unorg. Butte	770	25	.....
Delano	95	.....	.....
Gregory	2,641	.....	.....
Armstrong	10	.....	.....
Jackson	450	.....	.....
Nowlin	1,005	.....	.....
Pratt	350	.....	.....
Presho	763	.....	.....
Scobey	235	.....	.....

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July 1898.

COUNTIES	Agricultural Tools Implements and Machinery	Gold and Silver Plate and Plated Ware	Watches Diamonds and Jewelry
	Value	Value	Value
Sterling	$ 745	.....	.....
Washington	.....	.....	.....
Ziebach	200	.....	.....
Total	$934,857	$10,044	$23,387

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July 1898.

COUNTIES	Franchises, Annuities, Royalties & Patent Rights	Steamboats, Sailing Vessels, Wharf Boats, Barges or Other Water Craft	Goods and Merchandise
	Value	Value	Value
Aurora	$	$	$ 16,707
Beadle	.....	.....	58,450
Bon Homme	.....	1,360	81,790
Brookings	.....	.....	83,835
Brown	.....	.....	182,395
Brule	.....	800	39,041
Buffalo	.....	25	2,050
Butte	2,125	.....	15,925
Campbell	.....	.....	12,715
Charles Mix	.....	250	21,155
Clark	.....	.....	45,698
Clay	2,400	.....	49,810
Codington	.....	3,550	109,260
Custer	.....	.....	21,350
Davison	100	.....	72,317
Day	.....	45	61,824
Deuel	.....	.....	44,779
Douglas	.....	.....	30,635
Edmunds	.....	.....	44,920
Fall River	2,050	.....	33,581
Faulk	.....	.....	16,720
Grant	.....	.....	37,406
Hamlin	.....	.....	26,580
Hand	.....	.....	18,900
Hanson	233	.....	27,488
Hughes	.....	1,431	60,732
Hutchinson	.....	.....	103,070
Hyde	.....	.....	5,675
Jerauld	52	.....	8,095
Kingsbury	.....	.....	90,526
Lake	.....	.....	58,605
Lawrence	56,316	.....	257,744
Lincoln	.....	.....	73,201
Lyman	.....	300	2,220
Marshall	60	.....	27,295
McCook	.....	.....	54,025
McPherson	.....	.....	79,216
Meade	19,000	.....	49,850
Miner	.....	.....	27,118
Minnehaha	.....	.....	225,836
Moody	.....	.....	48,930
Pennington	.....	.....	115,050
Potter	25	600	19,050
Roberts	.....	15	45,827
Sanborn	.....	.....	27,550
Spink	.....	.....	90,003
Stanley	125	530	13,030
Sully	.....	.....	4,450
Turner	106	.....	90 070
Union	15	.....	60,905
Walworth	.....	.....	4,465
Yankton	.....	.....	87,035
Unorg. Butte	.....	.....	2,500
Delano	.....	.....	.....
Gregory	.....	135	2,900
Armstrong	.....	.....	3,000
Jackson	.....	.....	1,800

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July 1897.

COUNTIES	Franchises, Annuities, Royalties & Patent Rights	Steamb'ts, Sailing Vessels, Wharf Boats, Barges or Other Water Craft	Goods and Merchandise
	Value	Value	Value
Nowlin	$	$	$ 400
Pratt	.....	.....	1,400
Presho	.....	.....	1,477
Scobey	.....	.....	400
Sterling	.....	.....	1,200
Washington	.....	.....	.....
Zi-bach	.....	.....	550
Total	$ 82,607	$ 9,041	$ 2,900,531

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July 1898.

Counties	Materials and Manufactured Articles	Manufacturers' Tools, Implements and Machinery, Including Engines and Boilers	Moneys of Banks Other than Those Whose Capital is Represented by Stock or Shares of Stock	Credits of Banks Other than Those Whose Capital is Represented by Stock or Shares of Stock, Bankers, Brokers or Stock Jobbers
	Value	Value	Value	Value
Aurora	$	$ 80	$	$ .....
Beadle	.....	1,662	1,300	.....
Bon Homme	785	5,897	694	1,505
Brookings	1,355	3,955	3,010	6,180
Brown	1,860	4,735	785	645
Brule	2,070	21,064	7,540	280
Buffalo	.....	2,540	.....	3,525
Butte	.....	24	.....	.....
Campbell	.....	2,200	.....	.....
Charles Mix	15	750	430	2,465
Clark	1,675	924	1,250	1,765
Clay	1,645	2,475	299	.....
Codington	370	3,117	1,640	666
Custer	1,470	18,905	950	2,400
Davison	400	11,840	1,985	.....
Day	840	16,587	1,450	515
Deuel	405	7,973	8,100	275
Douglas	125	6,508	500	300
Edmunds	25	683	500	25
Fall River	400	2,810	25	400
Faulk	758	29,985	2,512	450
Grant	1,775	1,220	60	.....
Hamlin	1,035	4,958	1,920	.....
Hand	190	4,210	750	225
Hanson	510	2,910	1,122	690
Hughes	712	4,111	12,212	2,000
Hutchinson	1,310	4,552	2,358	.....
Hyde	585	25,185	3,500	8,200
Jerauld	.....	400	1,000	.....
Kingsbury	50	2,333	1,000	710
Lake	5,450	10,200	3,877	490
Lawrence	475	6,035	.....	100
Lincoln	1,445	109,775	.....	.....
Lyman	505	3,810	755	5,300
Marshall	.....	.....	1,500	.....
McCook	1,130	6,390	1,500	.....
McPherson	.....	3,353	300	800
Meade	2,322	3,012	7,755	2,675
Miner	6,506	5,500	.....	.....
Minnehaha	3,080	3,414	1,100	400
Moody	3,735	72,047	5,002	3,000
Pennington	5	4,753	2,525	1,450
Potter	8,478	45,960	40	500
Roberts	125	921	120	.....
Sanborn	8,365	7,563	719	.....
Spink	2,425	1,284	2,050	2,400
Stanley	680	8,470	1,865	2,345
Sully	75	.....	.....	.....

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July, 1898.

COUNTIES	Materials and Manufactured Articles	Manufacturers' Tools, Implements and Machinery, Including Engines and Boilers	Moneys of Banks Other than Those Whose Capital is Represented by Stock or Shares of Stock	Credits of Banks Other than Those Whose Capital is Represented by Stock or Shares of Stock, Bankers, Brokers or Stock Jobbers
	Value	Value	Value	Value
Turner	$ 1,320	$ 8,817	$ 8,460	$ .....
Union	225	2,740	15,375	15,999
Walworth	.....	150	590	88
Yankton	11,175	17,950	.....	.....
Unorg. Butte	650	350	.....	.....
Delano	.....	.....	.....	.....
Gregory	325	180	.....	.....
Armstrong	.....	.....	.....	.....
Jackson	.....	500	.....	.....
Nowlin	.....	.....	.....	.....
Pratt	.....	.....	1,000	.....
Presho	.....	120	.....	.....
Scobey	.....	.....	.....	.....
Sterling	.....	.....	.....	.....
Washington	.....	.....	.....	.....
Ziebach	.....	.....	.....	.....
Total	$78,871	$517,887	$111,425	$68,668

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July, 1898.

COUNTIES	Moneys, Other than Those of Banks, Bankers, Brokers or Stock Jobbers	Credits, Other than Those of Banks, Bankers, Brokers or Stock Jobbers	Bonds and Stock Other than Bank Stock
	Value	Value	Value
Aurora	$ 4,610	$ 1,989	$.....
Beadle	2,613	1,400	.....
Bon Homme	25,370	5,905	1,225
Brookings	11,309	6,780	650
Brown	13.036	36,450	.....
Brule	4,665	.....	.....
Buffalo	50	175	100
Butte	.....	.....	1,000
Campbell	1,930	730	140
Charles Mix	2,500	3,714	620
Clark	2,831	3,389	.....
Clay	14,725	10,090	.....
Codington	13,705	2,440	.....
Custer	425	1,750	.....
Davison	5,080	6,840	500
Day	3,454	11,140	.....
Deuel	9,000	8.681	.....
Douglas	1,275	2,300	.....
Edmunds	500	.....	.....
Fall River	2,220	1,305	50
Faulk	.....	895	.....
Grant	4,463	580	.....
Hamlin	4,910	6,185	50
Hand	3,025	901	1,500
Hanson	2,480	5,065	.....
Hughes	2,358	2,718	.....
Hutchinson	11,620	35,930	.....
Hyde	.....	.....	.....
Jerauld	721	90	280
Kingsbury	8,757	17,925	120
Lake	3,780	7,411	.....
Lawrence	4,600	350	.....
Lincoln	9,031	7,806	200
Lyman	.....	.....	.....
Marshall	900	570	.....
McCook	4,325	3,300	700
McPherson	3,801	19,685	.....
Meade	5,310	4,610	.....
Miner	4,365	1,680	.....
Minnehaha	14,806	42,605	640
Moody	4,943	18,275	.....
Pennington	.....	.....	.....
Potter	.....	580	.....
Roberts	2,815	.....	.....
Sanborn	78	.....	.....
Spink	6,097	7,530	1,460
Stanley	.....	70	.....
Sully	3,235	.....	100
Turner	8,490	12,070	.....
Union	.....	.....	.....
Walworth	600	35	.....
Yankton	16,185	.....	3,000
Unorg. Butte	.....	.....	.....
Delano	.....	.....	.....
Gregory	.....	100	.....
Armstrong	.....	.....	.....
Jackson	.....	.....	.....
Nowlin	.....	.....	.....
Pratt	.....	.....	.....

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July, 1898.

COUNTIES	Moneys, Other than Those of Banks, Bankers, Brokers or Stock Jobbers	Credits, Other than Those of Banks, Bankers, Brokers or Stock Jobbers	Bonds and Stock Other than Bank Stock
	Value	Value	Value
Presho	.....	500	.....
Scobey	.....	.....	.....
Sterling	.....	.....	.....
Washington	.....	.....	.....
Ziebach	.....	.....	.....
Total	$ 250,993	$ 302,544	$ 12,335

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July, 1898.

COUNTIES	Shares of Bank Stock	Shares of Capital Stock of Companies and Associations Not Incorporated by the Laws of the State	Stock and Furniture of Sample Rooms, Eating Houses Billiard Tables and Other Similar Tables	Office Furniture, Library, Poultry, and All Other Personal Property
	Value	Value	Value	Value
Aurora	$ 4,000	$	$ 120	$ 1,669
Beadle	34,750	.....	385	10,582
Bon Homme	13,230	7,200	625	6,360
Brookings	45,400	.....	1,175	9,554
Brown	42,730	.....	4,505	36,004
Brule	11,415	.....	635	4,380
Buffalo	.....	.....	.....	1,497
Butte	.....	.....	950	2,275
Campbell	.....	.....	.....	288
Charles Mix	3,875	55	740	1,882
Clark	31,797	2,500	105	6,954
Clay	29,652	30	573	3,994
Codington	50,000	40	1,205	25,463
Custer	22,862	.....	240	3,578
Davison	46,348	.....	450	9,931
Day	2,900	.....	930	2,905
Deuel	25,375	.....	20	3,045
Douglas	8,050	.....	370	515
Edmunds	17,005	.....	745	2,917
Fall River	5,260	.....	8,345	7,065
Faulk	2,000	25	45	3,695
Grant	8,872	339	858	3,208
Hamlin	20,486	.....	125	2,890
Hand	.....	.....	59	2,105
Hanson	3,250	.....	185	1,940
Hughes	89,881	.....	1,873	11,534
Hutchinson	6,300	.....	1,045	6,675
Hyde	1,000	.....	.....	265
Jerauld	630	.....	30	1,495
Kingsbury	17,409	.....	115	5,051
Lake	43,726	.....	1,475	8,770
Lawrence	143,096	.....	13,240	12,009
Lincoln	37,355	580	725	4,589
Lyman	.....	.....	.....	.....
Marshall	800	725	955	2,547
McCook	19,290	.....	700	7,621
McPherson	4,000	.....	340	17,080
Meade	7,065	.....	625	2,665
Miner	615	.....	320	4,452
Minnehaha	96,208	639	400	64,238
Moody	31,310	.....	20	2,255
Pennington	96,184	50	4,010	4,720
Potter	7,115	.....	50	3,408
Roberts	12,165	.....	1,200	4,296
Sanborn	7,500	.....	350	3,862
Spink	15,660	.....	1,575	10,224
Stanley	15,000	.....	840	2,652
Sully	.....	.....	.....	2,625
Turner	45,190	.....	408	8,188
Union	.....	700	260	3,990
Walworth	225	.....	15	356

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TABLE XXVIII—CONTINUED.

Assessment by Connties as Equalized by County Boards, July, 1898.

COUNTIES	Shares of Bank Stock	Shares of Capital Stock of Com: anies and Associations Not Incorporated by the Laws of the State	Stock and Furniture of Sample Rooms, Eating Houses Billiard Tables and Other Similar Tables	Office Furniture, Library, Poultry, and All Other Personal Property
	Value	Value	Value	Value
Yankton	38,995	.....	2,550	14,645
Unorganized Butte	.....	.....	50	.....
Delano	.....	.....	.....	.....
Gregory	2,900	.....	.....	2,165
Armstrong	.....	.....	.....	.....
Jackson	.....	.....	.....	.....
Nowlin	.....	.....	.....	.....
Pyatt	.....	.....	.....	.....
Presho	.....	.....	.....	50
Scobey	.....	.....	.....	.....
Sterling	.....	.....	.....	.....
Washington	.....	.....	.....	.....
Ziebach	.....	.....	.....	.....
Total	$ 1,168,876	$ 12,883	$ 56,561	$ 367,123

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July, 1898.

Counties	Elevators, Warehouses and Grain Therein, and Improvements on Lands of Any Railway Company	Improvements on U. S. Lands Except Plowing	Capital Stock of Insurance Companies Organized Under the Laws of South Dakota
	Value	Value	Value
Aurora	$ 5,033	$ 3,066	$ .....
Beadle	10,795	13,786	.....
Bon Homme	7,900	445	.....
Brookings	37,962	2,375	.....
Brown	77,302	5,401	.....
Brule	2,895	6,244	.....
Buffalo	.....	2,353	.....
Butte	.....	2,677	.....
Campbell	.....	7,192	.....
Charles Mix	35	69,770	.....
Clark	26,459	6,314	.....
Clay	3,550	.....	.....
Codington	35,085	7,929	.....
Custer	.....	12,040	.....
Davison	7,970	2,439	.....
Day	23,385	7,962	.....
Deuel	16,800	1,238	.....
Douglas	4,740	290	.....
Edmunds	16,830	5,518	.....
Fall River	960	4,637	.....
Faulk	6,500	4,541	.....
Grant	7,265	14,963	.....
Hamlin	17,575	1,130	.....
Hand	4,060	7,266	.....
Hanson	7,605	675	.....
Hughes	4,558	3,560	.....
Hutchinson	15,605	1,355	.....
Hyde	1,676	2,828	.....
Jerauld	2,500	1,817	.....
Kingsbury	37,805	2,580	8,695
Lake	24,420	1,200	.....
Lawrence	9,245	83,970	.....
Lincoln	11,782	3,640	.....
Lyman	150	6,101	.....
Marshall	14,645	12,642	.....
McCook	11,550	2,196	.....
McPherson	11,235	11,384	.....
Meade	605	5,410	.....
Miner	15,260	1,455	.....
Minnehaha	38,840	1,545	.....
Moody	13,161	340	.....
Pennington	.....	28,770	.....
Potter	6,575	5,115	162
Roberts	15,460	68,249	.....
Sanborn	7,873	1,231	.....
Spink	56,891	8,775	.....
Stanley	.....	3,065	.....
Sully	.....	1,682	.....
Turner	21,621	778	.....

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TABLE XXVIII—CONTINUED.

Assessment of Counties as Equalized by County Boards, July, 1898.

COUNTIES	Elevators, Warehouses and Grain Therein, and Improvements on Lands of Any Railway Company	Improvements on U. S. Lands, Except Plowing	Capital Stock of Insurance Companies Organized Under the Laws of South Dakota
	Value	Value	Value
Union	8,443	150	.....
Walworth	6	7,564	.....
Yankton	10,000	.....	.....
Unorganized Butte	.....	4,735	.....
Delano	.....	310	.....
Gregory	.....	8,465	.....
Armstrong	.....	25	.....
Jackson	.....	1.850	.....
Nowlin	.....	2,445	.....
Pratt	.....	647	.....
Presho	.....	2.210	.....
Scobey	.....	570	.....
Sterling	.....	1,500	.....
Washington	.....	30	.....
Ziebach	.....	1,160	.....
Total	$660,612	$481,600	$8,857

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PART III.

SPECIAL MILITARY WARRANTS ISSUED.

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PART III.

Special Military Warrants.

EXPENSES INCURRED AND PAID IN ORGANIZING FIRST REGIMENT S. D. VOL. INFANTRY, MUSTERED INTO U. S. SERVICE, MAY 19, 1898.

These expenses were paid from funds furnished by individuals and placed in the hands of the state treasurer who paid them out on the warrants of the auditor, notwithstanding it is not state business. This plan of disbursement was adopted at the request of the governor.

No.	To Whom Paid	For What Purpose	Amount
1	Adrian Gray	Expenses rejected recruit	$ 19 30
2	J. D. Scaggs	Expenses rejected recruit	20 30
3	L. Bauch	Provisions	599 16
4	O. F. McNulty	Sustenance	193 90
5	John O'Brien	Hack service	3 50
6	C. M. & St. P. Ry. Co	Freight	22 00
7	John Buell	Team work, etc	41 00
8	John Buell	Team work, etc	23 15
9	Louie Gatzke	R. R. fare, recruits	2 05
10	W. O. Hazle	R. R. fare, recruits	19 04
11	Donahoe Bros	Brick	16 20
12	J. C. Hirschman	Tent stakes	18 75
13	J. C. Hirschman	Tent stakes	9 00
14	C. H. Vincent	Knives and forks	2 50
15	E. Larson	Supplies	120 18
16	Brown & Saenger	Printers' supplies	49 15
17	Brown & Saenger	Printers' supplies	23 15
18	Brown & Saenger	Printers' supplies	16 25
19	Brown & Saenger	Printers' supplies	9 10
20	N. E. Phillips, warden	Provisions	48 38
21	G. G. Jennings	R. R. fare, recruits, etc	75 10

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SPECIAL MILITARY WARRANTS—CONTINUED.

No.	To Whom Paid	For What Purpose	Amount
22	A. Anderson	Straw	$ 3 00
23	E. Larson	Stoves	6 00
24	A. H. Stites	Drugs	16 55
25	Sioux Falls Lumber Company	Lumber	292 13
26	R. G. Parmley & Bro	Fuel, etc	45 00
27	U. S. Express Co	Transporting tents	4 80
28	A. H. Peck	Hack service	9 25
29	Perkins Bros. Co	Printing special Warrants	12 50
30	Brown & Saenger	Blank vouchers	2 00
31	E. O. Almos	Tent stakes	6 75
32	Stallman & Johnson	Hardware	150 77
33	Marson & McKeever	Meals	6 25
34	Geo. Singer	Drayage	1 75
35	P. Peters	Bread	56 56
36	P. Peters	Bread	79 52
37	Kattleman & Fox	Meals	122 40
38	A. A. DeGood	Meals	99 00
39	J. M. Kerr	Meals	71 40
40	J. M. Kerr	Meals	52 80
41	J. C Hirschman	Tent stakes	16 25
42	P. Peters	Bread	71 54
43	E. G. Dunn	Drayage	1 00
44	P. Bangma	Drayage	2 00
45	Sioux Falls Hospital	Nursing	70 00
46	Sioux Falls Woolen Mills	Blankets	1,132 00
47	James McAllister	Straw	9 25
48	L. D. Miller	Milk	36 75
49	Sioux Falls Lumber Co	Fuel	18 00
50	Z. C. Green	Hospital service	10 00
51	J. G. Strahon	Drayage	1 50
52	J. M. Turner	Drayage	1 50
53	J. D. Minium	Horse feed	4 00
54	J. D. Minium	Horse feed	7 85
55	R. T. Lusey	Railroad fare, recruits	8 25
56	George Swanholm	Railroad fare, recruits	3 97
57	F. W. Taylor	Hardware	9 75
58	Mark Bridge	Meals	41 50
59	Andrews Bros	Provisions	70 60
60	Press Publishing Co	Publishing notice	2 40
61	Press Publishing Co	Publishing notice	6 80
62	Rummel Bros	Hardware	160 28
63	Rummel Bros	Hardwafe	47 30
64	Western Union Telegraph Company	Telegraph service	56 77
65	Chas. Spitznagel	Bread	76 70
66	Brown & Saenger	Muster rolls	34 50
67	F. L. Burdick	Expenses and Supplies	16 30
68	A. C. Matson	Railroad fare, recruits	5 [illegible]
69	Freese & Rhode	Supplies and provisions	795 [illegible]
70	Freese & Rhode	Provisions	203 [illegible]
71	Fred Buchanan	Use of tents, etc	54 [illegible]
72	A. A. De Good	Meals	99 [illegible]
73	J. M. Zeller	Horse hire	29 [illegible]
74	Wm. Van Eps	Provisions, etc	37 [illegible]
75	Chas. Look	Provisions, etc	380 [illegible]
76	Chas. Spitznagel	Bread	142 [illegible]
77	A. S. Ellis, P. M	Postal Supplies	9 [illegible]
78	James I. Welo	Horse hire	8 [illegible]
79	H. W. Ross Lumber Co	Lumber	110 [illegible]
80	John Lees	Railroad fare, recruit	2 [illegible]
81	Ray Dunning	Meals and lodgings	6 [illegible]
82	E. H. Wood	Railroad fare, recruits	4 [illegible]
83	O W Coursey	Railroad fare, recruits	12 [illegible]
84	American Express Company	Freight	9 [illegible]
85	American Express Company	Freight	6 [illegible]
86	George Buxton	Drayage	1 [illegible]
87	C. M. Daly	Horse feed, etc	1 [illegible]
88	M. Gerin	Supplies	6 [illegible]
89	B. F. Campbell	Barrack rent	25 [illegible]
90	L. T. Dunning Drug Company	Drugs	119 [illegible]
91	C. H. Englesby	Railroad fare, recruits	5 [illegible]
92	Freese & Rohde	Provisions	38 [illegible]

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SPECIAL MILITARY WARRANTS—CONTINUED.

No.	To Whom Paid	For What Purpose	Amount
93	R. J. Booth	Labor	$ 23 20
94	Porter P. Peck	Straw	6 00
95	Kattleman & Fox	Board	114 60
96	Wm. Van Eps	Blankets	46 73
97	Chas. Fantle	Blankets	20 25
98	Geo. N. Bunce	Team work	52 50
99	R. G. Parmley & Bro	Fuel	65 00
100	Chas. Look	Provisions	30 37
101	C. C. Christopherson	Making Officers' Commissions	15 60
102	Western Union Telegraph Co.	Telegraph service	71 52
103	H. A. Humphrey	Services, adjutant general	50 00
104	Wm. Lome	Railroad fare, recruits	6 80
105	Louis Bauck	Provisions	134 64
106	J. C. Hirschman	Tent stakes	12 50
107	American Express Company	Express	3 35
108	H. K. Dipping	Board	67 60
109	H. K. Dipping	Board	43 50
110	Freese & Rohde	Toweling	14 40
111	H. W. Ross Lumber Co.	Lumber	41 30
112	Osbar Co. wine	Drayage	1 50
113	S. A. Browne, M. D.	Physician's services, etc.	18 50
114	H. A. Humphrey, adjutant general	Expenses	52 24
115	Brown & Saenger	Supplies	9 05
116	Jay M. Paddock	Railroad fare and other expenses	16 07
117	E. S. West	Railroad fare and other expenses	5 90
118	E. Larson	Nails, etc	4 50
119	P. Peters	Bread	43 36
120	C. St. P., M. & O. R'y Co.	Freight	7 95
121	B. & M. R. R'y Co.	Passenger transportation	172 20
122	C. & N. W. Ry Co.	Passenger transportation	365 14
123	Western Union Tel. Co.	Telegraph service	58 85
124	C. M. & St. P. R'y Co.	Passenger transportation	74 37
125	American Express Co.	Express	7 90
126	U. S. Express Co.	Express	30
127	O. F. McNulty	Meals	22 40
128	Sioux Falls Hospital	Nursing	25 00
129	R. J. Booth	Army supplies	54 25
130	Geo. W. Burnside	Hack service	13 00
131	H. A. Humphrey, adjutant general	Services	150 00
132	C. M. & St. P. R'y Co.	Passenger transportation	6 66
133	Western Union Tel. Co.	Telegraph Service	17 05
134	W. W. Johnson	Hack service	7 00
135	Sioux Falls Lumber Co.	Lumber	11 28
136	H. E. Mayhew, State Auditor	Expenses Sioux Falls	20 10
137	Brown & Saenger	Printers' supplies	2 80
138	W. H. Powell	Team work	30 00
139	W. H. Powell	Team work	12 00
140	Chas. &. V. E. Olson	Barrels	50
141	Albert Rutsen	Beef	25 00
142	L. Lapier	Meals	19 25
143	T. R. Cooper	Freight	1 68
144	R. G. Parmley & Bro	Fuel	105 75
145	C. F. O'Brien	Railroad fare, recruits	4 60
146	Lee Stoyer	Telegrams	7 47
147	H. D. Clark	Meals	42 00
148	Williamson Bros.	Use of tents, etc	393 40
149	Nicoly Sokoloff	Meals	17 25
150	Geo. N. Bunce	Drayage	17 50
151	Geo. Dow	Labor	6 75
152	T. C. Smith	Transportation	2 69
153	B. C. R. & N. R'y Co.	Transportation	2 59
154	Olson & Detlie	Tents	30 00
155	Valley S. R. Mills	Bread	22 00
156	John Lessenich	Meals	17 50
157	Rome Miller	Meals	214 50
158	A. C. Merrill	Meals	8 75
159	Robert Fowle	Meals	6 25
160	H. A. Humphrey, adjutant general	Expenses	46 50
161	E. L. Show	Meals	6 25
162	Thomas Ferguson	Meals	6 50
163	Nicoly Sokoloff	Meals	10 75

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SPECIAL MILITARY WARRANTS—CONCLUDED.

No.	To Whom Paid	For What Purpose	Amount
164	Wilson Huxley	Transportation	90 00
165	B. & M. R R'y Co	Transportation	94 30
166	Dr. J. F. Roselle	Examining recruits	30 00
167	Peter Bangma	Drayage	7 00
168	J. E. Haverfield	Meals	5 75
169	C. & N. W. R'y Co	Passenger transportation	632 55
170	C. St P. M. & O. R'y Co	Passenger transportation	862 22
171	E. B Smith & Co	Rent of Furniture	36 75
172	Iver Fanebust	Watchman	18 00
173	Wallert Hildahl	Invoicing	25 00
174	C. V. Booth	Burial expenses	52 00
175	C. M. & St. P. R'y Co	Passenger transportation	67 48
176	G. Rehms	Meals	6 25
177	John S. McClintock	Transportation	20 00
178	Rice & Whorton	Blankets	75 00
179	Western Union Telegraph Company	Wire service	4 72
180	Western Union Telegraph Company	Wire service	4 70
181	Rome Miller	Meals	33 60
182	Cyrus Walts	Tent	10 00
183	Great Northern R'y Co	Transportation	27 49
184	S. D. Dinneen	Meals	17 50
485	City of Vermillion	Transportation	64 68
186	P. F. Thompson	Empty barrels	2 00
187	Olson & Detlie	Tent	12 00
188	J. R. Brennan	Meals	64 98
189	E. L. Hurlbut	Meals	34 20
190	Mrs. O. L Cooper	Board	38 60
191	Lewis Jester	Board	27 00
192	P. B. McCarthy	Board	34 65
193	D. P. Cheeney	Meals	20 00
194	City of Yankton	Subsistence	138 23
195	F. E. & M. V. Ry. Co	Transportation	1,759 02
196	B. C. R. & N. R'y Co	Transportation	1 22
197	California Red Cross Association	Identification medals	35 00
198	J. S. Gantz	Meals	33 11
199	J. H. Williamson	Tent	32 00
200	J. E. Dougherty	Railroad fare	5 00
201	Ramsey Bros	Shoes	2 00
202	L. Lapier	Meals	70 75
203	H. A. Humphrey, adjutant general	Services	150 00
204	New York Restaurant	Meals, etc	68 25
205	Frank Baker	Meals, etc	42 75
206	O. H. Thayer	Meals, etc	57 75
207	A. E. Knickerbocker	Meals, etc	17 50
208	J. W. Murray	Meals, etc	2 25
	Total		$14,277 33

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